

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS
Tuesday, January 05, 2021
9:00 AM
600 S. Commerce Ave. Sebring, FL 33870
AGENDA

1 MEETING CALLED TO ORDER: Invitation to fill out “citizens not on the agenda” forms. Please silence all cell phones and devices.

2 INVOCATION

3 PLEDGE OF ALLEGIANCE

4 SWEARING-IN CEREMONY OF CONSTITUTIONAL OFFICERS:

- 4.A *Swearing-in of Constitutional Officers by The Honorable Judge Angela Cowden:*
 - 1. *Supervisor of Elections Penny Ogg*
 - 2. *Tax Collector Eric T. Zwayer*
 - 3. *Property Appraiser Raymond McIntyre*
 - 4. *Sheriff Paul Blackman*

- 4.B *Swearing-in of a Constitutional Officer by The Honorable Judge Heather Beato:*
 - 1. *Clerk of Courts Jerome Kaszubowski*

5 ANNOUNCEMENTS

A public Bid opening will be held on Tuesday, January 5, 2021 at 3:30 p.m. for ITB 20-036 Tower Street Sidewalk Improvements ADA Transition Plan project in the Engineering Training room, 505 S. Commerce Ave., Sebring

The Construction Licensing, Enforcement & Appeals Board will meet on Tuesday, January 5, 2021 at 7:00 p.m., in the Board room of the Highlands County Government Center, 600 S. Commerce Ave., Sebring

The Children’s Services Council will hold an agenda planning meeting on Wednesday, January 6, 2021 at 11:00 a.m., in the Engineering Conference room, 505 S. Commerce Ave., Sebring

A public Bid opening will be held on Wednesday, January 6, 2021 at 3:30 p.m. for ITB 21-001 Fire Station No. 19 Driveway Improvement in the Engineering Training room, 505 S. Commerce Ave., Sebring

The Evaluation Committee will meet on Thursday, January 7, 2021 at 1:30 p.m. to evaluate and score proposal submissions for RFP 20-024 Professional Services Library, Category 5 in the Board room, 600 S. Commerce Ave., Sebring

The Highlands County Planning & Zoning Commission and the Local Planning Agency will meet on January 12, 2021 at 3:00 p.m. in the Board room, 600 S. Commerce Ave., Sebring

A Public Hearing of Highlands County Code Enforcement Special Magistrate Pamela T. Karlson will be held on Thursday, January 19, 2021 at 1:30 p.m., in the Engineering Conference room, 505 S. Commerce Ave., Sebring

The Historic Preservation Commission will meet on January 14, 2021 at 2:30 p.m. in the Veterans Services Office Conference Room, 7209 S. George Boulevard, Sebring

6 CONSTITUTIONAL OFFICERS – ANNOUNCEMENTS:

7 RECOGNITIONS, PRESENTATIONS AND PROCLAMATIONS:

- 7.A *County Administrator Randy Vosburg, Presentation of Years of Service Awards.*
Marc Bashoor, Public Safety Director
Ric Fleeger, Parks & Facilities Superintendent
Jonathan Harrison, Road & Bridge Director
None.
[December 2020 Bios.docx](#)
[January 2021 Bios.docx](#)
- 7.B *Tourist Development Council End of Year Update to the Highlands County Board of County Commissioners.*

Casey Hartt, Lead Marketing Consultant for Tourist Development Council and Visit Sebring
No fiscal Impact.
[RevTDC-EoY Recap-2019-2020.pptx](#)
- 7.C *Update on COVID-19*
Emergency Management Manager LaTosha Reiss

8 CONSENT AGENDA

- 8.A *Request approval to pay all duly authorized bills January 5, 2021*
- 8.B *Request approval of the minutes from the December 15, 2020 Regular Meeting of the Board.*
[121520REG.pdf](#)
- 8.C *Request to accept into record the Audited Financial Statements and Independent Auditor's Report for Fiscal Year Ended (FYE) June 30, 2020 with Comparative Totals for June 30, 2019 for Tri-County Human Services, Inc.*
David Nitz, OMB Manager
There is no fiscal impact to accepting the Financial Reports into the record.
[TCHS Financial Audit Report as of 6-30-2020-Short.pdf](#)
- 8.D *Request to accept into record the Financial Statements and Independent Auditor's Report for Fiscal Year Ended (FYE) June 30, 2020 and 2019 for Peace River Center*

for Personal Development, Inc.

David Nitz, OMB Manager

There is no fiscal impact to accepting the Financial Reports into the record.

[Peace River 010521.pdf](#)

- 8.E *Request to waive the Landfill Tipping Fees and the approval to donate, deliver and haul away up to 9 loads of clean sand by Road and Bridge for the Highlands County Junior Livestock Show at the Highlands County Fair*
Clinton Howerton, Jr., P.E., County Engineer
Jonathan Harrison, Road and Bridge Director
Landfill staff estimates the fair will generate approximately 11 tons of waste at a cost of \$45.00 per ton for a total of \$495.00. The figures are based upon staff estimate of two (2) roll off bins. In addition, Road and Bridge estimates total cost, including delivery and removal is to be approximately \$1,400.00, which includes donation of sand, delivery and cost to haul away after the Highlands County Fair is completed.
[2021 Letter - Request to Waive Landfill Tipping Fees.pdf](#)
[HC Junior Livestock Comm. Table of Waived Tipping fees.pdf](#)
[2021 Letter - Request of Sand.pdf](#)
[Fair Assoc Previous 2020.pdf](#)
- 8.F *Request approval for the reappointment of Bob Howard as a regular member of the Zoning Board of Adjustment (BOA) and the Planning and Zoning Commission/Local Planning Agency (P&Z).*
Rachel Barry, Zoning Supervisor
No fiscal impact.
[Resume B Howard.pdf](#)
- 8.G *Request approval to appoint Victoria Gamez and Dr. Felicia Dozier as voting members of the Children's Services Council.*
Sarah Beth Rogers, Children's Advocacy Center Manager/Children's Services Council Executive Director
No fiscal impact.
[Dozier & Gamez Resume.docx](#)
- 8.H *Request approval to move forward with the direct sale of 41 County owned surplus properties and provide the Chair the authority to execute the Sale and Purchase Agreement For Available Property List Properties and Deeds.*
Brandon Gunn, Purchasing Agent
The fiscal impact represents increased revenue totaling \$38,720.00 to the General Fund from sale of the property and the property will be on the Tax Roll.
[Granicus Notice.pdf](#)
- 8.I *Request to approve recommended logo design from the Highlands County Historic Preservation Commission's logo contest.*
Sandra S. Vázquez, Planner I
There is no fiscal impact.
[Logo contest recommended winner design.pdf](#)
[HPC November 2020 draft minutes.pdf](#)
- 8.J *Request approval of Budget Amendment 20-21-044 and Resolution to approve and appropriate awarded Florida Fish and Wildlife Conservation Commission (FWC)*

awarded grant/project funds for gopher tortoise habitat management at Grassy Lake Scrub.

Dawn Ritter, Natural Resources Manager

The fiscal impact is \$7,000 but will be reimbursed by FWC once the tasks are complete.

[20-21-044 Project 20032 Gopher Tortoise Habitat Management \(BA and Resolution\).pdf](#)

- 8.K *Request approval of Budget Amendment 20-21-045 and Resolution to approve and appropriate awarded VOCA FY20/21 grant/project funds.*

Paul Blackman, Sheriff

The fiscal impact is an overall decrease to Fund 005 (General) and overall budget in the amount of \$12,191.00, as the actual Grant came in lower than was anticipated in the FY20-21 Adopted Budget.

[VOCA DOCS.pdf](#)

9 CONSENT AGENDA (2): Request approval to pay all bills with voting conflicts

10 PUBLIC HEARING

11 ACTION AGENDA

- 11.A *Request approval of Budget Amendment 20-21-043 and Resolution for FYE 19-20 Rollover Project Adjustments and Corrections into FY 20-21.*

David Nitz, OMB Manager

The fiscal impact for FY 20/21 is an increase to Funds 005 (General), 180 (Building), 355 (HCFPIRN LTD Capital), 401 (Solid Waste) and 420 (Energy Recovery) in the amounts of \$7,017,095.64, \$2,689.00, \$250,907.18, \$5,582.69 and \$141,444.90 respectively, and a decrease in Funds 129 (Conservation Trust), 143 (FL Boating Improvement), 151 (Infrastructure Surtax), 155 (Hospital District), and 162 (Affordable Housing Assistance) in the amounts of \$3,955.90, \$1,963.16, \$442,970.91, \$22,834.38 and \$52,658.60 respectively, with an overall budget increase of \$6,893,336.46.

[010521 Rollover Project Adjust Correct.pdf](#)

- 11.B *Request approval for installation of a ten (10) Station Fit-Trail Equipment System around the Martin Luther King Baseball Field, estimated at \$6,214.00.*

Richard Fleeger, Parks & Facilities Superintendent

The Parks & Facilities Management staff estimates the cost for material, labor and equipment at \$6,214.00, and it has not yet been determined what funds will be used.

[MLK Park Exercise Station.docx](#)

[HPNC.rev 1.5.pdf](#)

12 COUNTY ADMINISTRATOR AND LEGAL

- 12.A *County Attorney Status Report*

Sherry Sutphen, County Attorney

[COUNTY ATTORNEY LOG.pdf](#)

- 12.B *Commissioner's Priorities and the Project Status Report*

Randy Vosburg, County Administrator

No Fiscal Impact.

[Status - Project Updates \(FINAL\)1.5.2021.pdf](#)

[Status - Commissioner's 2021 Priorities \(FINAL\) 1.5.2021.pdf](#)

13 CITIZENS NOT ON THE AGENDA

14 COMMISSIONERS

15 ADJOURN

Any person who decides to appeal any decision made by this Board of County Commissioners of Highlands County, Florida, in public hearing or meeting is hereby advised that he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record will include the testimony and evidence upon which such appeal is to be based.

The Board of County Commissioners of Highlands County, Florida, does not discriminate upon the basis of any individual's disability status. This non-discrimination policy involves every aspect of the Board's functions, including one's access to, participation, employment or treatment in its programs or activities. "Anyone requiring reasonable accommodation as provided for in the Americans With Disabilities Act or Section 286.26 Florida Statutes should contact Human Resources, ADA Coordinator at: 863-402-6509 (voice), or via Florida Rely Service 711, or by e-mail: hrmanager@highlandsfl.gov." Requests for CART or interpreter services should be made as soon as possible but no later than 48 hours in advance to permit coordination of the service.

Please note our new website address: www.highlandsfl.gov/

Any invocation that may be offered before the official start of the Commission meeting shall be the voluntary offering of a private citizen, to and for the benefit of the Commission. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by the Commission, and the Commission is not allowed by law to endorse the religious beliefs or views of this, or any other speaker.

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: January 5, 2021

PRESENTER:

SUBJECT/TITLE: Swearing-in of Constitutional Officers by The Honorable Judge Angela Cowden:
1. Supervisor of Elections Penny Ogg
2. Tax Collector Eric T. Zwayer
3. Property Appraiser Raymond McIntyre
4. Sheriff Paul Blackman

Attachments:

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: January 5, 2021

PRESENTER:

SUBJECT/TITLE: Swearing-in of a Constitutional Officer by The Honorable Judge Heather Beato:
1. Clerk of Courts Jerome Kaszubowski

Attachments:

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: January 1, 2021

PRESENTER: **Marc Bashoor, Public Safety Director
Ric Fleeger, Parks & Facilities Superintendent
Jonathan Harrison, Road & Bridge Director**

SUBJECT/TITLE: **County Administrator Randy Vosburg, Presentation of Years of Service Awards.**

STATEMENT OF ISSUE

The following employees have reached years of service milestones and are recognized by the Board of County Commissioners:

December 2020:

Jason Hernandez, 15 years, presented by Public Safety Director Marc Bashoor
Melissa Kowalski, 15 years, presented by Public Safety Director Marc Bashoor
Michael Shane Smith, 15 years, presented by Road & Bridge Director Jonathan Harrison
Candelario Benny Banda, 20 years, presented by Parks & Facilities Superintendent Ric Fleeger
Lisa McNew, 20 years, presented by Road & Bridge Director Jonathan Harrison
Kelly Hinkle, 25 years, presented by Public Safety Director Marc Bashoor

January 2021:

Kevin Cornine, 5 years, presented by Public Safety Director Marc Bashoor
Joyce Stubbs, 15 years, presented by Parks & Facilities Superintendent Ric Fleeger
Lance Duvall, 25 years, presented by Public Safety Director Marc Bashoor

RECOMMENDED ACTION

Award Certificate and Pin to each recipient.

FISCAL IMPACT

None.

Attachments: [December 2020 Bios.docx](#)
 [January 2021 Bios.docx](#)

BIOS

December 2020

15 Years of Service

Jason Hernandez began his career with the Board of County Commissioners in December of 2005 as an EMT in the Highlands County EMS, In December of 2013 he was promoted to Firefighter/EMT in the Public Safety Department, where he remains today.

15 Years of Service

Melissa Kowalski began her career with the Board of County Commissioners in December of 2005 as an EMT in Highlands County EMS – now the Public Safety Department, where she remains today.

15 Years of Service

Michael Shane Smith began his career with the Board of County Commissioners in December of 2005 as a Carpenter/Laborer in Road & Bridge Department. In February of 2006 he was promoted to Laborer, in November of 2009 he was promoted to Equipment Operator I, in May of 2013 he was promoted to Finish Equipment Operator, and in August of 2017 he was promoted to Paving Foreman, where he remains today.

20 Years of Service

Candelario “Benny” Banda began his career with the Board of County Commissioners in December of 2000 as a Laborer in the Parks & Recreation Department. In August of 2003 he was promoted to Groundskeeper II, in October of 2005 he was promoted to Parks Maintenance Technician, then promoted to Carpenter in February of 2016, where he remains today.

20 Years of Service

Lisa McNew began her career with the Board of County Commissioners in December of 2000 as a Public Works Specialist in the Road & Bridge Department. In March of 2007 she was promoted to Office Manager, then in November of 2015 she

was promoted to Administrative Coordinator, where she remains today.

25 Years of Service

Kelly Hinkle began his career with the Board of County Commissioners in December of 1995 as an EMT with Highlands County EMS. In August of 2003 he was promoted to Paramedic, in April of 2014 he was promoted to EMS Supervisor, and in December of 2019 he was promoted to Battalion Chief Firefighter Paramedic in the Public Safety Department, where he remains today.

BIOS

January 2021

5 Years of Service

Kevin Cornine began his full- time career with the Board of County Commissioners in January of 2016 as an EMT in Highlands County EMS. In November of 2016 he was promoted to Paramedic, in January of 2019 he was promoted to Firefighter Paramedic, and in March of 2020 he was promoted to Lieutenant in the Public Safety Department, where he remains today.

15 Years of Service

Joyce Stubbs began her career with the Board of County Commissioners in January of 2006 as a Custodian II in the Parks & Facilities Department. In October of 2016 she was promoted to Custodial Services Supervisor, where she remains today.

25 Years of Service

Lance Duvall began his career with the Board of County Commissioners in January of 1996 as a Paramedic field Training Officer in Highlands County EMS. In October of 2007 he was promoted to Paramedic Supervisor, then in March of 2014 he was promoted to EMS Supervisor. In September of 2018 he was promoted to Paramedic Captain in the Public Safety Department, where he remains today.

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: January 05, 2021

PRESENTER: Casey Hartt, Lead Marketing Consultant for Tourist Development Council and Visit Sebring

SUBJECT/TITLE: Tourist Development Council End of Year Update to the Highlands County Board of County Commissioners.

STATEMENT OF ISSUE

Casey Hartt, Lead Marketing Consultant, to give a brief presentation and provide an update on the Tourist Development Council's accomplishments of 2020 and goals for 2021.

FISCAL IMPACT

No fiscal Impact.

Attachments: [RevTDC-EoY Recap-2019-2020.pptx](#)

2019-2020 TDC End of Year Recap

2020-2021 Status Update



- TDC Strategic Plan
 - Vision, Mission & Pillars
- State of Florida Tourism Trends
- YoY Collection Comparison
- Anticipated vs Actual Funds
- 2019-2020 Accomplishments
- TDC Strategic Plan
 - 2020 Projects
- 2020-2021 TDC Fiscal Year
 - Areas of Focus
 - Projects
 - Budget Breakdown

TDC Strategic Plan:

Vision & Mission

- **Vision**: The Highlands County TDC inspires research-based decision making which leads to the type of tourism destination development that inspire future generations to remain in the community and not move out of town. The TDC allocates resources in order to enhance the quality of life for our residents; including efforts to reduce seasonal employment and to create a place for families to raise their children.
- **Mission**: To contribute to a positive quality of life for the residents of Highlands County (our customer) through destination promotion, tourism development, advocacy and resource management – which are foundation pieces for future economic growth.

TDC Strategic Plan

Pillars: Areas of Focus

- A. Emphasis on digital assets & advertising
- B. More PR/Media Relations to increase our Brand Awareness
- C. Projects to make destination more appealing & engaging to visitors
 - > *Incorporate Stakeholder Groups in Meetings*
- D. Industry Partner Engagement & Education
- E. Streamline Administrative Duties
- F. Enhancement Projects; start with Lakes (F)
 - > *\$250k in Lakes Account*

Destinations FL: State of FL Tourism/Trends

- **Most destinations showed record high collections until February 2020**
 - We had record high of 20% increase in TDT collections from previous year.
 - YTD, we had overall decrease of 14%; lost biggest event of the year (12 Hours).
- **Many destinations: sports tourism has helped this year as it is one of the first tourism segments to return to travel.**
 - Four new sports events requesting funding assistance since August
- **DMOs are reporting a shift from destination marketing to destination management**
 - Coordinated process, where almost all aspects of a destination are managed, including marketing efforts, local resources, accommodations, activities, events, environmental concerns, tourist attractions and transportation. A holistic approach to managing tourism for a destination and may offer additional services, like training.
 - We started this shift last year with our Strategic Plan. Evolving to an organization that looks internally at our product and determines how we can improve it. This continued with our Sports Audit and assessing facilities for improvement.
- **Community outreach is more important than ever. Local leaders need to know and fully understand the economic importance of tourism to the community.**
 - TDC launching an Internal Communications Plan in 2021.
 - Four new County Commissioners.

Destinations Florida: State of FL Tourism/Trends

- **The way we as destinations market to tourists will always evolve.** The biggest shift now is that tourism marketing was typically a long-term strategy; now seeing more **short-term strategies** as travel sentiments are changing often now due to COVID.
- All destinations stated that **sharing tourism knowledge, experience and ideas** within the Florida tourism community is important and should continue.
- Many destinations reported receiving **CARES funding for tourism marketing**.
 - Lake County; \$500,000
 - Tallahassee: \$700,000
 - Seminole County: \$1+ million
 - Tampa: \$2 million
 - Osceola County: \$3.5 million
 - Pasco County: didn't give \$\$, but stated they doubled their marketing budget with CARES money
- We will continue to market with the funds we have. However, without Highlands County receiving additional funds for tourism marketing, it will be very difficult for us to compete with the counties that are getting CARES funding to help them market. Therefore, the recommendation is for Visit Sebring remain diligent and aggressive in recruiting new events to Highlands County during key need months in order to attract more tourists.

TDC Collection Comparison

FY18/19		FY19/20	
MONTH	REVENUE	MONTH	REVENUE
October	\$ 54,327.10	October	\$ 60,771.86
November	\$ 71,994.27	November	\$ 69,843.75
December	\$ 64,625.96	December	\$ 93,115.90
January	\$ 121,869.88	January	\$ 128,896.18
February	\$ 125,752.81	February	\$ 156,987.00
March	\$ 206,212.71	March	\$ 62,523.28
April	\$ 69,821.55	April	\$ 36,965.33
May	\$ 68,042.60	May	\$ 43,334.89
June	\$ 59,724.95	June	\$ 56,117.30
July	\$ 59,569.14	July	\$ 63,094.60
August	\$ 54,149.47	August	\$ 48,655.60
September	\$ 59,389.48	September	\$ 56,923.47
Total Revenue for 18/19		Total Revenue for 19/20	
	\$1,015,479.92		\$877,229.16

Anticipated '20-'21 TDC Funds

July 2020

\$600,000 – collected to date (Oct. 2019-April 2020)

+\$125,000 – anticipated (May-Sept. 2020) *Based on \$25,000/mo.

\$725,000

-\$181,250 (25% of \$725,000 = 3rd penny)

\$543,750

-\$140,000 – Operations (#5301)

\$403,750

+\$19,375 - canceled P0s for 2019-2020

+\$12,500 – canceled Event Grants for 2019-2020

+\$85,000 (TDC contingency fund)

\$520,625 – Estimated funds for TDC marketing '20-'21



Actual '20-'21 TDC Funds

November 2020

\$877,229 – collected FY 2019-2020 (10/10/19-9/30/20)

-\$219,307 (25% = 3rd penny)

\$657,922

-\$140,000 – Operations (#5301)

\$517,922 –funds available for TDC Marketing

+\$85,000 – Contingency Fund

\$602,922

2019-2020 Major Accomplishments

- **Revised Grant Program**
- **Added Tourism Awards** to Tourism Luncheon Program
- **GeoTour Program & Landing Page**
- **Lake Istokpoga Facility Improvements** (in progress)
- **Crowdriff** – user generated content (UGC)/photos & video
- **Sports Audit & Assessment**
- **New Events**
 - GeoTour Launch - September
 - GFNY Cycling– October
- **Phase 2: Google Audit of Destination & Partners**
- **Fishing Influencers**
- **Bandwango** (digital passports)
- **New (2021-2022) Travel Guide**
- Responded to **COVID-19** situation
- **Social Media Training** for Industry Partners



TDC Plan: 2020 Projects

- ▶ Fishing Tournament Facility Improvements at Lake Istokpoga (F) w/FWC Grant Funding Assistance
- ▶ Hosted fishing influencers & activated their promotions/PR (B)
- ▶ Oversaw print & digital completion of new Travel Guide for 2021-2022
- ▶ Hosted Tourism Education Event & Tourism Awards (Sept. 2020) (D)
- ▶ Crowdriff- use User Generated Content (UGC) to promote the destination (A)
- ▶ Oversaw/launched digital passports via Bandwango (A & C)
 - ▶ Friends & Family
 - ▶ Golf (On Hold)
- ▶ Oversaw launch & continue promotion of GeoTour (September 2020) (A & C)
- ▶ Provide support to Event Planners for events (C)
 - ▶ GFNY – October 2020 (includes FSF Grant)



2020-2021 Areas of Focus

- A. Emphasis on digital assets & advertising
- B. PR/Media Relations to increase Brand Awareness
- C. Attract more events (Experience Economy) to make destination more appealing & engaging to visitors
 - >Add Sports Stakeholder Group
- D. Industry Partner/Tourism Employee Engagement & Education
- F. Sport Facility Enhancement Projects
 - >What Sports Facilities Could We Easily Enhance to Bring More Tourists Here?

TDC Plan: 2020-2021 Projects

- ▶ Follow Recommendations from Sports Audit
 - ▶ Explore Created Events Opportunities (Sports Event Creation) (C)
 - ▶ GFNY Marathon (October 2021+)
 - ▶ AJGA – Preview (April 2021-2023)
 - ▶ Sebring Multisport Festival (May 2021-2023)
 - ▶ Citrus Golf Trail Tournament (Dec. 2021+)
 - ▶ Strengthen/Unify/Align Local Sports Community (D)
 - ▶ Build Relationships W/Potential Sporting Event Organizers & Influencers (C)
 - ▶ Focus on Facility Enhancement (F)
- ▶ Continue industry stakeholder discussions once COVID concerns are reduced (D)
 - ▶ Art & Culture, Citrus Golf Trail, Fishing, Chambers of Commerce, Highlands Hammock/GeoTour, Hotels/Accommodations
 - ▶ Add new group: Sport Facilities & Stakeholders
- ▶ Apply for Grant Funds from FL Sports Foundation, when applicable

2020-2021 TDC Marketing Budget

	Previous Year Budget	2020-2021 Budget
Advertising	200,000	210,000
Promotions/PR	75,000	40,000
Library Upgrade	30,000	N/A
Visitor Services	60,000	10,000
Industry Relations	18,000	8,000
Event Grants	30,000	150,000
Website/SEO/SEM	102,000	102,000
Special Projects	100,000	0
TOTAL	\$615,000	\$520,000

Questions?



AVON PARK & LAKE PLACID, FL

www.VisitSebring.com

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: January 5, 2021

PRESENTER: Emergency Management Manager LaTosha Reiss

SUBJECT/TITLE: Update on COVID-19

Attachments:

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: January 5, 2021

PRESENTER:

SUBJECT/TITLE: Request approval to pay all duly authorized bills January 5, 2021

RECOMMENDED ACTION

Move approval to pay all duly authorized bills January 5, 2021

Attachments:

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: January 5, 2021

PRESENTER:

SUBJECT/TITLE: Request approval of the minutes from the December 15, 2020 Regular Meeting of the Board.

RECOMMENDED ACTION

Move approval of the minutes from the December 15, 2020 Regular Meeting of the Board.

Attachments: [121520REG.pdf](#)

REGULAR MEETING OF THE BOARD, DECEMBER 15, 2020

1. The meeting was called to order at 9:00 a.m., in the Highlands County Board of County Commission Chambers at 600 S. Commerce Ave., Sebring, Florida, with the following members present:

Commissioner Scott A. Kirouac
Commissioner Kevin J. Roberts

Commissioner Kathleen G. Rapp
Commissioner Arlene Tuck

Commissioner Chris Campbell was present via teleconference.

Also present: Randy Vosburg, County Administrator; Laurie Hurner, Assistant County Administrator; Sherry Sutphen, Interim County Attorney; Jerome Kaszubowski, Clerk of Courts; and Pamela Gamez, Deputy Clerk.

2. INVOCATION

The meeting opened with a prayer led by Chantel Gilmore, with Bountiful Blessings Church of God in Sebring.

3. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Commissioner Rapp.

4. ANNOUNCEMENTS

The Evaluation Committee will meet at 1:30 p.m., on December 17, 2020 in the Boardroom, 600 S. Commerce Ave., Sebring, FL.

The Highlands Soil and Water Conservation District will meet at 3:00 p.m., on December 15, 2020 in Conference Room 3 of the Bert J. Harris, Jr. Agricultural Center, Sebring, FL.

County offices will be closed on Thursday and Friday of next week in observance of the Christmas holiday. County offices will also be closed on New Year's Day, Friday, January 1, 2021.

The landfill will be closed on Friday, December 25, 2020 and Friday, January 1, 2021. Friday's garbage collection will be moved to Saturday on those days.

5. CONSTITUTIONAL OFFICERS – ANNOUNCEMENTS:

No report.

6. RECOGNITIONS, PRESENTATIONS AND PROCLAMATIONS:

A. Presentation of Employee of the Quarter for the 3rd Quarter, 2020.

Randy Vosburg, County Administrator, presented the Employee of the Quarter plaque to Ms. Beverly Singley, Code Enforcement Officer. Ms. Singley expressed words of gratitude towards everyone who nominated her for this recognition. **See SMB 141 Page 53.**

7. CONSENT AGENDA

Commissioner Tuck made a motion and Commissioner Rapp seconded the motion, to move to approve the consent agenda as presented.

Upon roll call, all Commissioners voted aye. The motion carried.

A. Request approval to pay all duly authorized bills December 15, 2020. See Check Report file.

General Fund	1,384,633.35
County Transport Trust	61,246.24
Local Govt Infra Surtax	794,926.43
Tourist Dev Trust Fund	11,307.49
Affordable Housing Asst	121,221.38
SHIP	54.46
Sebring Parkway Maint	64.35
State Court Facilities TF	353.98
Court Tech 28.24(12)(E)1	3,137.89
Building Fund	5,248.40
Fire Assessment Fund	22,350.66
Solid Waste	9,891.39
Energy Recovery	126,153.65

B. Request approval of the minutes from the November 3 and 17, 2020 Regular Meetings of the Board, the November 24, 2020 Special Meeting of the Board, and the December 1, 2020 Regular Meeting of the Board. See Clerk of Courts website.**C. Request consideration for waiver of fees and deposit for the Leisure Lake Home Owners Civic Association for rental of the H.L. Bishop Park Clubhouse for Fiscal Year 2021. See SMB 141 Page 54.****D. Request to approve Resolutions 12-20-48 and 12-20-49 to adopt the Supplemental Agreements to Florida Department of Transportation (FDOT) Contracts G0803 and G0804 respectively, previously approved by the Board of Highlands County on 10/20/2020, for Project #15009 (Thunderbird Rd. Sidewalk – Comet to Grand Prix) and Project #15010 (Thunderbird Rd. Sidewalk – Grand Prix to Cougar). See FDOT file & Res. Book 31 Pages 53 & 54.****E. Request approval of the Recreation and Parks Advisory Committee's (RPAC) recommendation and Budget Amendment 20-21-035, for infrastructure funds set aside for Recreation for the construction of two Rest/Bike Repair Stations along the Parkway's multi-use path off both north and south circles. See SMB 141 Page 55.****F. Approval of Local Mitigation Strategy Working Group Organizations for Calendar Year 2021. See SMB 141 Page 56.****G. Request approval of Budget Amendment 20-21-036 and Resolution FY 19-20 SHIP Project Rollover Adjustments into FY 20-21. See Res. Book 31 Page 55 & SMB 141 Page 57.****H. Request approval to amend the EMS Billing Specialist, EMS Billing Technician, Building Maintenance Specialist and Road Construction Inspector positions to update the duties and Pay Grades to align with similar positions in other divisions. See SMB 141 Page 58.****I. Request approval of the acceptance of Florida Network of Children's Advocacy Centers' award to complete a room makeover for a child victim receiving services at the Ruth E. Handley Children's Advocacy Center and to approve Budget Amendment 20-21-037 and associated Resolution. See Res. Book 31 Page 56 & SMB 141 Page 59.****J. Request approval of Budget Amendment 20-21-039 and Resolution to provide funding for Communication expenditures. See Res. Book 31 Page 57 & SMB 141 Page 60.**

8. CONSENT AGENDA (2): Request approval to pay all bills with voting conflicts.

There being no further items with potential voting conflicts, this item was not motioned for approval.

9. PUBLIC HEARING

- A. Public hearing to consider adoption of Small Scale Comprehensive Plan Future Land Use Amendment CPA-20-579SS, for approximately 1.3 acres, from Public/Quasi-Public Facility and Institutional Lands (P) to Commercial (C).**
- B. Public hearing to consider adoption of P&Z Hearing No. 2064, changing the Official Zoning Atlas for approximately 1.3 acres, from Public and Quasi-Public Lands District (P) to Business District (B-3).**

Melony Culpepper, Planning Supervisor, presented items 9A and 9B and requested to open both hearings at once, as they pertain to the same property. These public hearings were properly advertised and a proof of publication was submitted to the Clerk to become part of the permanent record. Ms. Culpepper read into the record the caption of the proposed ordinance and questioned if any of the commissioners held ex parte communications concerning these hearings. All commissioners stated no.

Ms. Culpepper read into the record the recommended motion for CPA-20-579SS.

Commissioner Roberts moved approval of the motion as read into the record. Commissioner Tuck seconded the motion.

Chairman Kirouac called for public comment. Input was not provided.

Upon roll call, all Commissioners voted aye. The motion carried. ***See Comprehensive Plan Amendment file & Ordinance Book 19.***

Ms. Culpepper read into the record the recommended motion for P&Z Hearing No. 2064.

Commissioner Tuck moved approval of the motion as read into the record. Commissioner Rapp seconded the motion.

Chairman Kirouac called for public comment. Input was not provided.

Upon roll call, all Commissioners voted aye. The motion carried. ***See Zoning Change file & Res. Book 31 Page 58.***

- C. Public hearing to consider adoption of Small Scale Comprehensive Plan Future Land Use Amendment CPA-20-580SS, for an approximate 5.03-acre portion of a 10.56-acre parcel, from Agriculture (AG) to Commercial (C) and an approximate 5.53-acre portion of a 10.56-acre parcel, from Agriculture (AG) to Industrial (I).**
- D. Public hearing to consider adoption of P&Z Hearing No. 2065, changing the Official Zoning Atlas for an approximate 5.03-acre portion of a 10.56-acre parcel, from Agricultural District (AU) to Business District (B-3) and an approximate 5.53-acre portion of a 10.56-acre parcel, from Agricultural District (AU) to Industrial District (I-2).**

Sandra Vasquez, Planner I, and Dana Riddell, Planner II, presented items 9C and 9D and requested to open both hearings at once, as they pertain to the same property.

These public hearings were properly advertised and a proof of publication was submitted to the Clerk to become part of the permanent record. Ms. Vazquez read into the record the caption of the proposed ordinance and questioned if any of the commissioners held ex parte communications concerning these hearings. All commissioners stated no.

Ms. Vazquez read into the record the recommended motion for CPA-20-580SS.

Commissioner Tuck moved approval of the motion as read into the record. Commissioner Rapp seconded the motion.

Chairman Kirouac called for public comment. Input was not received.

Upon roll call, all Commissioners voted aye. The motion carried. ***See Comprehensive Plan Amendment file & Ordinance Book 19.***

Ms. Vazquez read into the record the recommended motion for P&Z Hearing No. 2065.

Commissioner Tuck moved approval of the motion as read into the record. Commissioner Roberts seconded the motion.

Commissioner Kirouac called for public comment. Input was not provided.

Upon roll call, all Commissioners voted aye. The motion carried. ***See Zoning Change file & Res. Book 31 Page 59.***

E. Public hearing to consider the adoption of modifications to the Five-Year Capital Improvement Schedule of the Highlands County 2030 Comprehensive Plan.

Sandra Vasquez, Planner I, and Dana Riddell, Planner II, presented the request and addressed concerns raised by the Commission. This public hearing was properly advertised and a proof of publication was submitted to the Clerk to become part of the permanent record. Ms. Vazquez read the caption of the proposed ordinance into the record.

Ms. Vazquez read into the record the recommended motion for the proposed ordinance modifying the Five-Year Capital Improvement Schedule.

Commissioner Roberts moved approval of the motion as read into the record. Commissioner Rapp seconded the motion.

Chairman Kirouac called for public comment. Input was not provided.

Upon roll call, all Commissioners voted aye. The motion carried. ***See Ordinance Book 19 & SMB 141 Page 61.***

10. ACTION

Commissioner Rapp made a motion and Commissioner Tuck seconded the motion, to move to set the action agenda as amended.

Upon roll call, all Commissioners voted aye. The motion carried.

A. Interlocal Agreement between The City of Sebring and Highlands County related to Fire Protection Services and Solid Waste Collection Services.

Sherry Sutphen, Interim County Attorney, presented the request and stated that this request stems from annexations that have occurred or will occur, and because the County has collected the assessments for solid waste and fire services on these properties for next year, this agreement lays out that the County will continue to provide services to those annexed properties based on the assessments that have been collected, and that next year the City of Sebring will start collecting the assessments for those properties and they will provide the services. Ms. Sutphen stated that the agreement also calls for the City and the County to discuss how future annexations are to be handled so that any issues are addressed prior to the annexation.

Scott Noethlich, City of Sebring Administrator, stated that the City of Sebring will consider this item during their first meeting in January.

Commissioner Rapp made a motion and Commissioner Tuck seconded the motion, to move to approve the Interlocal Agreement between the City of Sebring and Highlands County, related to fire protection services and solid waste collection services.

Chairman Kirouac called for public comment. Input was received from Ray Royce.

Upon roll call, all Commissioners voted aye. The motion carried. ***See City of Sebring file.***

B. Requesting revisions by Resolution to the Highlands County Personnel Rules & Regulations Manual.

Rebecca Cable, HR Manager, presented the request and addressed the revisions made to the Highlands County Personnel Rules & Regulations Manual.

Commissioner Tuck made a motion and Commissioner Rapp seconded the motion, to move to approve the Resolution revising the Highlands County Personnel Rules & Regulations Manual as presented.

Chairman Kirouac called for public comment. Input was not provided.

Upon roll call, all Commissioners voted aye. The motion carried. ***See Rules & Regulations file & Res. Book 31 Page 60.***

C. Request approval of Budget Amendment 20-21-140 to set up funding for Clerk of Courts IT purchases to benefit the BOCC departments.

David Nitz, OMB Manager, presented the request. Jerome Kaszubowski, Clerk of Courts, addressed the request.

Commissioner Rapp made a motion and Commissioner Roberts seconded the motion, to move to approve Budget Amendment 20-21-040 to set up funding for Clerk IT purchases to benefit the BOCC (Board of County Commissioners) departments.

Chairman Kirouac called for public comment. Input was not provided.

Upon roll call, all Commissioners voted aye. The motion carried. ***See SMB 141 Page 62.***

D. Request consideration of a modified Budget Draw for the Supervisor of Elections for cash flow purposes.

David Nitz, OMB Manager, presented the request.

Commissioner Tuck made a motion and Commissioner Rapp seconded the motion, to move to approve a modification to the Budget Draws for the Supervisor of Elections, to prevent a negative cash position.

Chairman Kirouac called for public comment. Input was not provided.

Upon roll call, all Commissioners voted aye. The motion carried. **See SMB 141 Page 63.**

E. Request approval of a Resolution for the Board to delegate special purchase authority to the County Administrator related to CARES Act purchases, allowing for current purchase limitations to be exceeded thru December 31, 2020.

Randy Vosburg, County Administrator, presented the request.

Commissioner Rapp made a motion and Commissioner Roberts seconded the motion, to move approval of a Resolution for the Board to delegate special purchase authority to the County Administrator related to CARES Act purchases, allowing for current purchase limitations to be exceeded through December 31, 2020.

Chairman Kirouac called for public comment. Input was received from Chantel Gilmore.

Upon roll call, all Commissioners voted aye. The motion carried. **See Res. Book 31 Page 61 & SMB 141 Page 64.**

11. COUNTY ADMINISTRATOR & LEGAL

A. County Attorney Status Report

Sherry Sutphen, Interim County Attorney, presented the County Attorney's updated status report and stated that negotiations are ongoing regarding the fire station in Lake Placid. Ms. Sutphen also informed the Commission that she will provide information during her report regarding any claims that have been filed against the County so that they are aware. **See SMB 141 Page 65.**

COVID-19 & CARES Act Updates

Latosha Reiss, Emergency Management Manager, provided a brief COVID-19 update and reminded everyone to continue practicing safety measures. Ms. Reiss also provided a summary update regarding the CARES Act funding and addressed concerns raised by the Commission. Public input was received from Michelle Gresham. Commissioner Tuck questioned the meaning of PCR testing. Ms. Reiss advised that she will provide an answer by email.

B. Commissioner's 2020 Priorities and the Project Status Report

Randy Vosburg, County Administrator, presented the updated 2020 Priorities and the Project Status Report. Chairman Kirouac asked the Commission to provide possible priority items to Mr. Vosburg so that staff can vet the items and bring them for consideration. **See SMB 141 Page 66.**

Mr. Vosburg provided a budgetary forecast for the County's key revenues. **See SMB 141 Page 67.**

Mr. Vosburg took a moment to praise all county employees and stated that they have sponsored 60 children to fulfil their Christmas wish lists through the Rudolph Roundup program and that over 200 extra toys will be donated to the Heartland for Children organization to help fulfil more wish lists for children. Mr. Vosburg also stated that through the most recent auction, employees have raised nearly \$2,000 for United Way, in addition to payroll deductions that they have signed up for. Chairman Kirouac stated that Highlands County is a very giving community.

12. CITIZENS NOT ON THE AGENDA

In regards to Commissioner Tuck's question about the meaning of PCR testing, Mr. Ray Royce stated that PCR stands for Polymerase Chain Reaction, meaning that strands of DNA or RNA are reproduced to see if a certain disease is present in bodies or citrus trees.

13. COMMISSIONERS:

Commissioner Tuck wished everyone a blessed Christmas and a wonderful new year.

Commissioner Roberts wished everyone a Merry Christmas and a Happy New Year and stated that he went through a two-day orientation and it was very informative.

Commissioner Rapp wished everyone a Merry Christmas and a Happy New Year and stated that she feels that this organization is a family and that the employees have so much to give and have given.

Commissioner Kirouac wished everyone a Merry Christmas and a Happy New Year and reminded everyone that this year has been tough on everyone and to try to help those less fortunate. Commissioner Kirouac also commended the employees and the great work that they've done and stated that he looks forwards to a great new year.

Commissioner Campbell wished everyone a Merry Christmas and a Happy New Year.

14. ADJOURN

Commissioner Tuck made a motion and Commissioner Roberts seconded the motion, to move to adjourn the Regular Meeting of the Board.

Upon roll call, all Commissioners voted aye. The motion carried.

The meeting was adjourned at 10:46 a.m.

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: January 5, 2021

PRESENTER: David Nitz, OMB Manager

SUBJECT/TITLE: Request to accept into record the Audited Financial Statements and Independent Auditor's Report for Fiscal Year Ended (FYE) June 30, 2020 with Comparative Totals for June 30, 2019 for Tri-County Human Services, Inc.

STATEMENT OF ISSUE

Tri-County Human Services, Inc. provides evaluation, counseling and substance abuse treatment of individuals directly and under contract to various governmental and other third-party payers.

Tri-County Human Services, Inc. has submitted their Audited Financial Statements and Independent Auditor's Report for the FYE June 30, 2020 with Comparative Totals for June 30, 2019.

RECOMMENDED ACTION

Move to accept into the record the Financial Statements and Independent Auditor's Report for FYE June 30, 2020 with Comparative Totals for June 30, 2019 for Tri-County Human Services, Inc.

FISCAL IMPACT

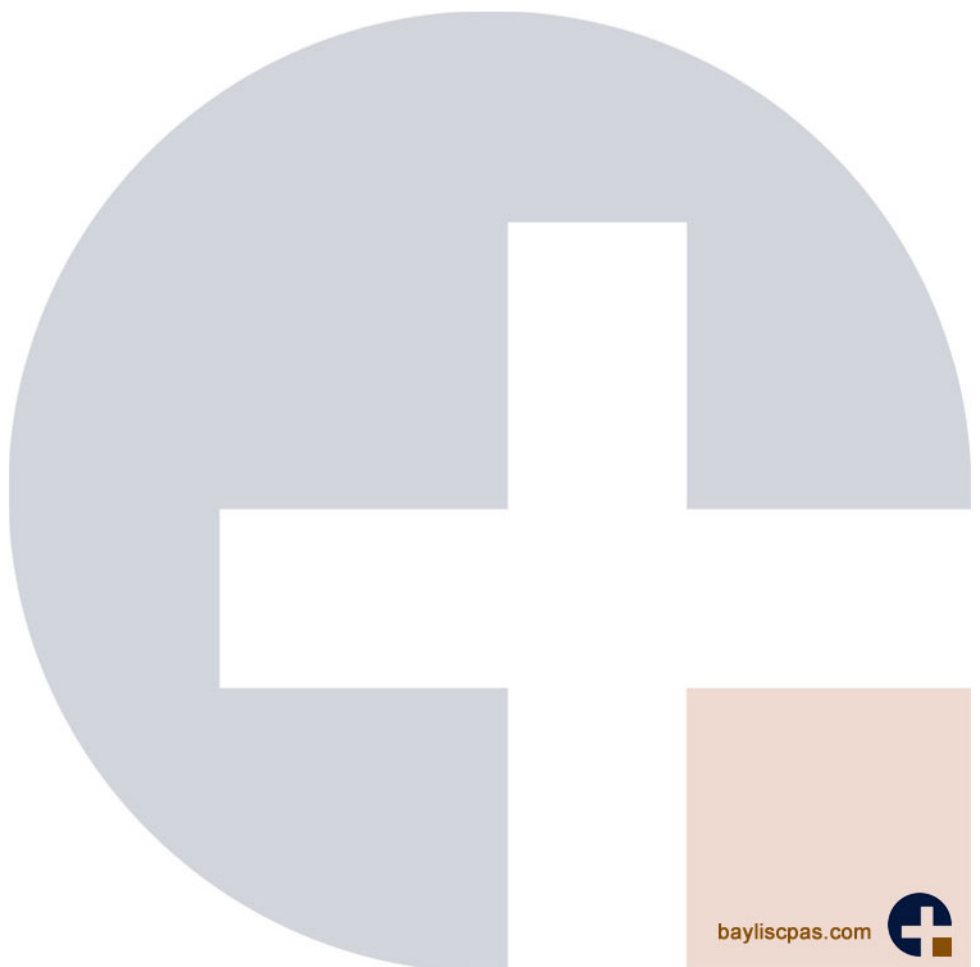
There is no fiscal impact to accepting the Financial Reports into the record.

Attachments: [TCHS Financial Audit Report as of 6-30-2020-Short.pdf](#)

TRI-COUNTY HUMAN SERVICES, INC.

AUDITED FINANCIAL STATEMENTS

**JUNE 30, 2020
WITH COMPARATIVE TOTALS
FOR JUNE 30, 2019**



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INDEPENDENT AUDITORS' REPORT

Board of Directors
Tri-County Human Services, Inc.
Lakeland, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Tri-County Human Services, Inc. (the "Agency"), a nonprofit organization, which consists of the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Agency's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient to provide a reasonable basis for our audit opinion.



Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tri-County Human Services, Inc., as of June 30, 2020, and the changes in its net assets and its functional expenses and cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 of the *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards Uniform Guidance*, is presented for purposes of additional analysis and is not a required part of the financial statements.

Our audit was also performed for the purpose of forming an opinion on the financial statements of the Agency taken as a whole. The schedules of Actual Revenue and Expenses, State Earnings, Bed-Day Availability Payments, Related Party Transaction Adjustments and Schedule of Expenditures of Federal Awards and State Financial Assistance are presented for purposes of additional analysis as required by Rule 65E-14.003, Florida Administrative Code, and are not a required part of the financial statements. The schedule of Assets, Liabilities, Net Assets and Activity for DUI Program is presented for purposes of additional analysis as required by Rule 15A-10.012, Florida Administrative code, and is not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.



Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 6, 2020, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited the Tri-County Human Services, Inc.'s 2019 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated October 24, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019 is consistent in all material respects with the audited financial statements from which it was derived.

Baylis & Company PA

Baylis & Company PA

Lakeland, Florida
November 6, 2020



TRI-COUNTY HUMAN SERVICES, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020
WITH COMPARATIVE TOTALS AS OF JUNE 30, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash, cash equivalents and restricted cash	\$ 5,711,742	\$ 3,352,012
Grants receivable, net	1,909,510	1,964,298
Accounts receivable, net	355,566	257,722
Inventory	207,129	45,188
Prepaid expenses	403,749	383,561
Total current assets	8,587,696	6,002,781
PROPERTY AND EQUIPMENT, net	4,069,340	3,948,658
INVESTMENTS	50,000	-
OTHER ASSETS	7,785	7,785
TOTAL ASSETS	<u>\$ 12,714,821</u>	<u>\$ 9,959,224</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 1,654,723	\$ 1,361,322
Advance on government grants	1,393,375	-
Deferred revenue	73,453	30,120
Mortgage note payable, current portion	62,371	55,944
Total current liabilities	3,183,922	1,447,386
LONG TERM LIABILITIES	1,346,925	1,298,478
Total liabilities	4,530,847	2,745,864
NET ASSETS		
Without donor restrictions	8,183,974	7,213,360
With donor restrictions	-	-
Total net assets	8,183,974	7,213,360
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 12,714,821</u>	<u>\$ 9,959,224</u>

See accompanying Independent Auditors' Report and Notes to Financial Statements

TRI-COUNTY HUMAN SERVICES, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total 2020	Total 2019
SUPPORT AND REVENUE				
Support:				
Contributions	\$ 36,567	\$ -	\$ 36,567	\$ 17,670
Contributions in-kind	615,941	-	615,941	604,711
United Way	126,614	-	126,614	146,590
Special events	20,991	-	20,991	38,553
Net assets released from restrictions	-	-	-	-
Total support	800,113	-	800,113	807,524
Revenue:				
Net patient service revenue	1,198,627	-	1,198,627	951,440
State of Florida contract	10,499,238	-	10,499,238	9,133,542
Federal grants and contracts	675,205	-	675,205	163,482
Public grants and contracts	4,015,839	-	4,015,839	3,869,293
DWUI/DWI program	-	496,690	496,690	463,023
Interest	9,064	-	9,064	7,627
Business-like activities	44,847	-	44,847	218,890
Gain (loss) on disposal of assets	(9,609)	-	(9,609)	(398)
Miscellaneous	658,110	-	658,110	729,282
Total revenue	17,091,321	496,690	17,588,011	15,536,181
Total support and revenue	17,891,434	496,690	18,388,124	16,343,705
EXPENSES				
Program services:				
Adult mental health (AMH)	1,179,539	-	1,179,539	1,276,925
Adolescent mental health (CMH)	275,111	-	275,111	298,225
Adult substance abuse (ASA)	8,839,494	-	8,839,494	7,959,581
Adolescent substance abuse (CSA)	823,404	-	823,404	784,382
Other programs - adult	3,089,328	-	3,089,328	2,783,688
DWUI/DWI program	-	496,690	496,690	463,023
Total program services	14,206,876	496,690	14,703,566	13,565,824
Supporting services:				
Business-like activities	1,091,135	-	1,091,135	939,797
Management and general	1,613,277	-	1,613,277	1,350,869
Fund raising	9,532	-	9,532	18,772
Total supporting services	2,713,944	-	2,713,944	2,309,438
Total expenses	16,920,820	496,690	17,417,510	15,875,262
CHANGE IN NET ASSETS	\$ 970,614	\$ -	\$ 970,614	\$ 468,443
Net assets, beginning of year	7,213,360	-	7,213,360	6,744,917
NET ASSETS, end of year	\$ 8,183,974	\$ -	\$ 8,183,974	\$ 7,213,360

See accompanying Independent Auditors' Report and Notes to Financial Statements

TRI-COUNTY HUMAN SERVICES, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2018

	Without Donor Restrictions	With Donor Restrictions	Total 2019	Total 2018
SUPPORT AND REVENUE				
Support:				
Contributions	\$ 17,670	\$ -	\$ 17,670	\$ 17,802
Contributions in-kind	604,711	-	604,711	621,284
United Way	146,590	-	146,590	86,236
Special events	38,553	-	38,553	22,175
Net assets released from restrictions	-	-	-	-
Total support	807,524	-	807,524	747,497
Revenue:				
Net patient service revenue	951,440	-	951,440	1,171,108
State of Florida contract	9,133,542	-	9,133,542	8,130,617
Federal grants and contracts	163,482	-	163,482	218,802
Public grants and contracts	3,869,293	-	3,869,293	3,594,018
DWUI/DWI program	-	463,023	463,023	437,200
Interest	7,627	-	7,627	4,950
Business-like activities	218,890	-	218,890	250,187
Gain (loss) on disposal of assets	(398)	-	(398)	37,698
Miscellaneous	729,282	-	729,282	577,998
Total revenue	15,073,158	463,023	15,536,181	14,422,578
Total support and revenue	15,880,682	463,023	16,343,705	15,170,075
EXPENSES				
Program services:				
Adult mental health (AMH)	1,276,925	-	1,276,925	1,128,608
Adolescent mental health (CMH)	298,225	-	298,225	204,405
Adult substance abuse (ASA)	7,959,581	-	7,959,581	7,615,468
Adolescent substance abuse (CSA)	784,382	-	784,382	646,566
Other programs - adult	2,783,688	-	2,783,688	2,173,967
DWUI/DWI program	-	463,023	463,023	437,200
Total program services	13,102,801	463,023	13,565,824	12,206,214
Supporting services:				
Business-like activities	939,797	-	939,797	964,556
Management and general	1,350,869	-	1,350,869	1,097,515
Fund raising	18,772	-	18,772	3,705
Total supporting services	2,309,438	-	2,309,438	2,065,776
Total expenses	15,412,239	463,023	15,875,262	14,271,990
CHANGE IN NET ASSETS	\$ 468,443	\$ -	\$ 468,443	\$ 898,085
Net assets, beginning of year	6,744,917	-	6,744,917	5,846,832
NET ASSETS, end of year	\$ 7,213,360	\$ -	\$ 7,213,360	\$ 6,744,917

See accompanying Independent Auditors' Report and Notes to Financial Statements

TRI-COUNTY HUMAN SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019

	Program Services					Supporting Services			
	Adult Mental Health	Adolescent Mental Health	Adult Substance Abuse	Adolescent Substance Abuse	Other Programs	Business-like Activities	Management, General & Fund Raising	Total 2020	Total 2019
Personal & Other Expenses:									
Salaries	\$ 590,831	\$ 186,950	\$ 4,845,643	\$ 420,900	\$ 1,948,465	\$ 563,635	\$ 1,135,568	\$ 9,691,992	\$ 8,633,062
Fringe benefits	59,563	19,293	508,886	42,409	235,565	45,158	165,585	1,076,459	942,670
Building occupancy	47,122	6,057	469,163	48,186	131,971	48,037	67,098	817,634	855,256
Professional services	237,677	5,826	253,190	2,873	72,707	45,832	6,148	624,253	695,032
Travel	8,023	3,656	44,944	26,064	32,078	3,382	15,915	134,062	134,604
Equipment	3,777	76	58,461	2,689	41,616	7,860	37,659	152,138	160,975
Food services	-	-	260,036	-	32,701	183,851	-	476,588	481,223
Medical and pharmacy	4,065	88	433,491	15,527	26,258	2,300	(727)	481,002	280,472
Subcontracted services	33,005	6,848	388,084	38,146	300,370	91,056	56,128	913,637	910,342
Insurance	16,598	4,956	192,550	15,780	84,881	28,620	45,553	388,938	376,909
Interest paid	-	-	11,834	6,348	35,548	31,703	53,301	138,734	51,343
Operating supplies & expenses	16,499	1,218	160,062	103,151	88,272	38,282	29,299	436,783	489,893
Other	134,440	39,900	834,198	999	451,852	1,419	6,542	1,469,350	1,258,770
Donated facilities	27,150	-	356,119	99,798	100,899	-	-	583,966	571,968
Subtotal	1,178,750	274,868	8,816,661	822,870	3,583,183	1,091,135	1,618,069	17,385,536	15,842,519
Other Support Costs:									
Other donated items	789	243	22,833	534	2,835	-	4,740	31,974	32,743
TOTAL EXPENSES	\$ 1,179,539	\$ 275,111	\$ 8,839,494	\$ 823,404	\$ 3,586,018	\$ 1,091,135	\$ 1,622,809	\$ 17,417,510	\$ 15,875,262

See accompanying Independent Auditors' Report and Notes to Financial Statements

TRI-COUNTY HUMAN SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2018

	Program Services					Supporting Services			
	Adult Mental Health	Adolescent Mental Health	Adult Substance Abuse	Adolescent Substance Abuse	Other Programs	Business-like Activities	Management, General & Fund Raising	Total 2019	Total 2018
Personal & Other Expenses:									
Salaries	\$ 695,754	\$ 184,045	\$ 4,353,736	\$ 429,139	\$ 1,710,196	\$ 389,064	\$ 871,128	\$ 8,633,062	\$ 8,221,447
Fringe benefits	70,453	16,991	452,234	43,083	193,936	32,870	133,103	942,670	899,307
Building occupancy	50,557	6,478	487,609	57,208	121,382	66,486	65,536	855,256	780,324
Professional services	249,942	25,217	251,525	2,271	126,481	34,166	5,430	695,032	621,489
Travel	17,387	4,001	47,486	29,424	26,640	897	8,769	134,604	129,747
Equipment	3,501	134	53,534	2,308	40,747	16,715	44,036	160,975	191,105
Food services	-	-	227,858	44	19,240	234,081	-	481,223	464,958
Medical and pharmacy	4,001	506	237,230	12,650	25,189	486	410	280,472	250,881
Subcontracted services	22,032	15,454	361,277	34,315	334,295	93,066	49,903	910,342	746,919
Insurance	20,145	4,987	190,067	13,616	73,609	34,072	40,413	376,909	296,751
Interest paid	-	-	706	863	7,127	22,431	20,216	51,343	47,088
Operating supplies & expenses	20,656	7,762	189,131	66,405	87,125	13,664	105,150	489,893	431,102
Other	94,851	32,500	726,884	341	381,463	1,799	20,932	1,258,770	569,588
Donated facilities	27,150	-	354,982	92,336	97,500	-	-	571,968	564,444
Subtotal	1,276,429	298,075	7,934,259	784,003	3,244,930	939,797	1,365,026	15,842,519	14,215,150
Other Support Costs:									
Other donated items	496	150	25,322	379	1,781	-	4,615	32,743	56,840
TOTAL EXPENSES	\$ 1,276,925	\$ 298,225	\$ 7,959,581	\$ 784,382	\$ 3,246,711	\$ 939,797	\$ 1,369,641	\$ 15,875,262	\$ 14,271,990

See accompanying Independent Auditors' Report and Notes to Financial Statements

TRI-COUNTY HUMAN SERVICES, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019

	<u>2020</u>	<u>2019</u>
OPERATING ACTIVITIES		
Change in net assets	\$ 970,614	\$ 468,443
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	199,138	189,207
(Gain) loss on disposal of assets	9,609	398
Changes in operating assets and liabilities:		
(Increase) decrease in grants receivable	54,788	(579,535)
(Increase) decrease in accounts receivable	(97,844)	210,580
(Increase) decrease in inventory	(161,941)	(6,063)
(Increase) decrease in prepaid expenses and other current assets	(20,188)	(3,060)
Increase (decrease) in accounts payable and accrued expenses	293,401	270,237
Increase (decrease) in deferred revenue	43,333	30,120
Increase (decrease) in advance on government grants	1,393,375	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>2,684,285</u>	<u>580,327</u>
INVESTING ACTIVITIES		
Purchase of property and equipment	(338,525)	(702,603)
Purchase of property and equipment, construction in progress	-	(19,014)
Proceeds from sale of equipment	9,096	2,000
Purchase of investments	(50,000)	-
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>(379,429)</u>	<u>(719,617)</u>
FINANCING ACTIVITIES		
Principal payments on long term borrowings	(57,126)	(46,858)
Issuance of long term debt	112,000	359,000
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	<u>54,874</u>	<u>312,142</u>
CHANGE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	<u>2,359,730</u>	<u>172,852</u>
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH, beginning of year	<u>3,352,012</u>	<u>3,179,160</u>
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH, end of year	<u><u>\$ 5,711,742</u></u>	<u><u>\$ 3,352,012</u></u>

See accompanying Independent Auditors' Report and Notes to Financial Statements

TRI-COUNTY HUMAN SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR JUNE 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principal Activity and Description of Organization

Tri-County Human Services, Inc. (the "Agency") is a nonprofit provider of evaluation, counseling, substance abuse treatment, mental health treatment, and co-occurring treatment of individuals directly and under contract to various governmental and other third party payors. The Agency endeavors to provide an array of high quality human services consistent with the needs of the community. Services are provided in a cost effective, ethical, and professional manner and focus on improving the quality of life of persons served. The Board is self-sustaining with members elected by existing members.

The Agency serves Polk, Hardee and Highlands counties. The Agency operates all of its programs with the philosophy that substance addiction and mental health disorders are primary, progressive, chronic, and potentially fatal if left untreated. The Agency accepts the premise that substance addiction and mental health conditions impact all areas of an individual's life, including his/her interpersonal relationships, vocational/educational skills, emotional well-being, and physical health. The Agency does not adhere to any one etiological theory regarding substance addiction or mental health conditions. On the contrary, staff understands that addictive disorders and mental health conditions are likely caused by a combination of several factors, including genetics, emotional/psychological influences, cultural attitudes, and behavioral reinforcement. The Agency's staff understands that substance addiction and mental health conditions are family illnesses in which each member of the affected individual's immediate and perhaps extended family is affected by the behaviors and attitudes of the addicted individual. In keeping with this philosophy, treatment teams encourage family participation in the treatment process whenever possible.

The Agency recognizes that many of the individuals served by the Agency's substance abuse program have a concurrent mental health problem. Like substance abuse disorders, mental health problems can cause severe dysfunction in an individual's life, especially in the areas of day-to-day living skills, interpersonal relationships, and vocational/educational skills. For these dually diagnosed clients, simultaneous treatment of both disorders is preferred. Residential treatment is available for dually diagnosed clients who have not responded favorably to outpatient treatment or whose symptom severity contraindicates outpatient care.

The Agency is licensed by the State of Florida as a provider of substance abuse prevention, intervention, and treatment services and as a primary vendor for both substance abuse and mental health counseling. Consistent with this licensure, agency programs and services are reviewed and audited annually by the State of Florida. The Agency's C.A.R.F. accreditation for integrated substance abuse/mental health services has been extended through January 31, 2022.

The Agency is funded through a variety of sources, including the United Way of Central Florida, State of Florida, GiveWell Community Foundation, Polk, Hardee and Highlands counties, Central Florida Behavioral Health Network, Homeless Coalition, H.U.D. funds, program fees, various fund raising events sponsored by the board of directors, federal and private grants, and private contributions.

TRI-COUNTY HUMAN SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR JUNE 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Presentation

The Agency's financial statements presented have been prepared on the accrual basis of accounting and in accordance with the American Institute of Certified Public Accountants' *Audit and Accounting Guide for Not-for-Profit Organizations*. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

The Agency is considered a Not-for-Profit (NFP) business-oriented health care entity and follows the NFP financial reporting model described in FASB *Accounting Standards Codification* (ASC) 958, *Not-for-Profit Entities*, subject to, and in accordance with, additional financial reporting guidance provided in FASB ASC 954, *Health Care Entities* and Florida Rule 15A-10.012. The Agency is required to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Agency's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Agency or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity, if any.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities. Donor restricted contributions whose restrictions are met in the same reporting period are reported as without donor restrictions.

Measure of Operations

The statement of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Agency's ongoing mission and interest and dividends earned on investments. Nonoperating activities are limited to other activities considered to be of a more unusual or nonrecurring nature.

TRI-COUNTY HUMAN SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR JUNE 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Comparative Financial Information

The accompanying financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America (GAAP). Accordingly, such information should be read in conjunction with our audited financial statements for the year ended June 30, 2019, from which the summarized information was derived.

Cash, Cash Equivalents, and Restricted Cash

The Agency's cash consists of cash on deposit with banks. The Agency considers all cash and highly liquid financial instruments with original maturities of 90 days or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents. Cash and highly liquid financial instruments restricted to building projects, endowments that are perpetual in nature, or other long-term purposes are excluded from the definition.

The following table provides a reconciliation of cash, cash equivalents, and restricted cash reported within the statement of financial position that sum to the total of the same such amounts shown in the statement of cash flows:

	<u>2020</u>	<u>2019</u>
Undesignated cash and cash equivalents	\$ 5,711,742	\$ 3,352,012
Cash restricted to donor specific purposes	<u>-</u>	<u>-</u>
Total	<u>\$ 5,711,742</u>	<u>\$ 3,352,012</u>

Financial Instruments and Credit Risk

The Agency manages deposit concentration risk by placing cash and money market accounts with financial institutions believed to be creditworthy by management. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the Agency has not experienced losses in any of these accounts. Credit risk associated with accounts receivable and promises to give is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from the Agency and others who are supportive of the Agency's mission. The Agency had cash and cash equivalents of \$2,336,835 and \$365,642 in excess of federally insured or other insured limits as of June 30, 2020 and 2019, respectively. The Agency has entered into an agreement with a bank whereby their operating checking account is collateralized with federal securities wholly owned by the Agency.

TRI-COUNTY HUMAN SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR JUNE 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Grants Receivable, Net

Grants receivable represents amounts due from Central Florida Behavioral Health Network, Medicaid, Polk County and other federal, state and local agencies.

Management has determined that the grants receivable are fully collectible, therefore, no allowance for uncollectible accounts is considered necessary as of June 30, 2020 and 2019.

Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable are patient obligations due for services rendered. Accounts receivable are recorded at the invoiced amount and do not bear interest. The allowance for doubtful accounts is based on a combination of identified patient accounts believed to be uncollectible and on a percentage of aged receivables, based on historical experience. If actual collections experience changes, revisions to the allowance percentage are made. After all attempts to collect a receivable have failed, the receivable is written off against the allowance. Based on the information available, management believes the allowance for doubtful accounts as of June 30, 2020 and 2019 is adequate. However, actual write-offs may exceed the recorded allowance.

Inventory

Inventories of medical supplies are carried at the lower of cost or net realizable value, using the first-in, first-out method of costing.

Property and Equipment

The Agency records property and equipment additions over \$1,000 at cost, or if donated, at fair value on the date of donation. The Agency's policy is to capitalize renewals and betterments acquired for greater than \$5,000 and expense normal repairs and maintenance, as incurred. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 5 to 30 years, or in the case of leasehold improvements, the useful life of the asset. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from accounts, and any resulting gain or loss is included in the statement of activities. The Agency's management periodically evaluates whether events or circumstances have occurred indicating that the carrying amount of long-lived assets may not be recovered.

Investments

The Agency records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statement of financial position. Net investment return/(loss) is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

TRI-COUNTY HUMAN SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR JUNE 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset in the principal or most advantageous market for the asset in an orderly transaction between market participants on the measurement date. Fair value should be based on the assumptions market participants would use when pricing an asset. US GAAP establishes a fair value hierarchy that prioritizes investments based on those assumptions. The fair value hierarchy gives the highest priority to quoted prices in active markets (observable inputs) and the lowest priority to an entity's assumptions (unobservable inputs). The District Council groups assets at fair value in three levels, based on markets in which the assets and liabilities are traded, and the reliability of the assumptions used to determine fair value. These levels are:

- Level 1 Observable market inputs that are unadjusted quoted market prices for identical assets or liabilities in active markets as of the measurement date.

- Level 2 Other observable inputs, either directly or indirectly, including:
 - Quoted prices for similar assets/liabilities in active markets;
 - Quoted prices for identical or similar assets/liabilities in non-active markets;
 - Inputs other than quoted prices that are observable for the asset/liability; or
 - Inputs that are derived principally from or corroborated by other observable market data.

- Level 3 Unobservable inputs that cannot be corroborated by observable market data.

In many cases, a valuation technique used to measure fair value includes inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

Investments in real estate are classified within Level 3 as significant assumptions are not observable in the market. Management used appraisal information and contract values from the surrounding area in estimating fair value.

Interest Rate Swap

The Agency uses an interest-rate swap to mitigate interest-rate risk on a note payable (Note N). If material, the related liability, or asset is reported at fair value in the statement of financial position, and unrealized gain or losses are included in the statement of activities.

TRI-COUNTY HUMAN SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR JUNE 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Basis of Recognizing Revenue and Expenses

Revenue and expenses are recognized on the accrual basis. Contributions are recognized when cash, securities or other assets, or an unconditional promise to give is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Revenue consists primarily of grants and program fees. Expenses consist of the cost of providing the various programs of the Agency and operating expenses. Realized and unrealized gains and losses on the sale of investment securities are also reflected in revenue and expenses.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to the Agency's administrative services and programs; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. Donated professional services are recorded at the respective fair values of the services received.

Net Patient Service Revenue and Charity

The Agency provides care to all patients without regard to their ability to pay. Patients are charged on a sliding scale based on their ability to pay as determined by the Florida Department of Children and Family Services. Net patient service revenue is reported at the estimated net realizable amounts from patients, third party payers and others for services rendered since there is no pursuit of collection for the charges in excess of ability to pay or contractual agreement.

Concentration of Business Risk

About 55% and 55% of the Agency's revenue is derived from indirect federal and state grants funding passed through Central Florida Behavioral Health Network which are renewed annually for the years ended June 30, 2020 and 2019, respectively. The current level of the Agency's operations and program services may be impacted or segments discontinued if funding is not renewed.

Approximately 78% and 75% of the Agency's grants receivable is derived from indirect federal and state grants funding passed through Central Florida Behavioral Health Network which are renewed annually for the years ended June 30, 2020 and 2019, respectively.

TRI-COUNTY HUMAN SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR JUNE 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Allocation of Indirect Costs

All direct costs are allocated directly. Support costs and administrative costs (indirect costs) which cannot be directly allocated are allocated, by one or more distribution bases, appropriate to the costs and clearly represent a reasonable basis for allocating among the benefiting functions or programs. Administrative costs with no more reasonable basis for allocation are distributed based on the relationship of the cost center's total costs to all cost centers' accumulated costs. The Agency must receive prior approval on its cost allocation plan which is submitted to the Central Florida Behavioral Health Network (CFBHN) with its budget.

Functional Allocation of Expenses

The costs of program and supporting service activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, costs have been allocated among programs and supporting services. Such allocations are determined by management on an equitable basis.

Some categories of expenses are attributable to more than one program or supporting function. These expenses require an allocation that is applied on a consistent basis. Depreciation and mortgage interest are allocated based on percentage of total expenses, excluding personnel expenses. Salaries and benefits are allocated on the basis of employee time records. Other expenses are assigned directly to specific activities as expenditures are made.

Income Taxes

The Agency is a not-for-profit organization that is exempt from income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code; therefore, no provision for income taxes has been made in these financial statements. The Agency has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(vi).

The most significant tax positions of the Agency are its assertion that it is exempt from income taxes and its determination of whether any amounts are subject to unrelated business tax (UBIT). All significant tax positions have been considered by management. It has been determined that it is more likely than not that all tax positions would be sustained upon examination by taxing authorities. The Agency's Forms 990 for 2017 through 2019 are open to examination by the Internal Revenue Service as of June 30, 2020.

TRI-COUNTY HUMAN SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR JUNE 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Reclassification

Certain prior year amounts may have been reclassified to conform with the current year's financial statement presentation.

NOTE B - LIQUIDITY AND AVAILABILITY

The following represents the Agency's liquid financial assets at June 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 5,711,742	\$ 3,352,012
Grants receivable, net	1,909,510	1,964,298
Accounts receivable, net	355,566	257,722
Inventory	<u>207,129</u>	<u>45,188</u>
Total financial assets	8,183,947	5,619,220
Less: Donor restricted funds, if any	<u>-</u>	<u>-</u>
Net financial assets available to meet general expenses and obligations over the next 12 months	<u>\$ 8,183,947</u>	<u>\$ 5,619,220</u>

None of the net available financial assets are subject to any donor or other contractual restrictions that make them unavailable for general expenses and other obligations within one year of the statement of financial position date.

As a part of the Agency's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

The net grants and accounts receivable are subject to implied time restrictions but are expected to be collected within one year.

TRI-COUNTY HUMAN SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR JUNE 30, 2019

NOTE C - GRANTS RECEIVABLE

Grants receivable, net consists of the following at June 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Central Florida Behavioral Health Network (CFBHN)	\$ 1,495,807	\$ 1,470,108
Polk County	283,682	277,692
Other	<u>116,005</u>	<u>216,498</u>
Total grants receivable	1,909,510	1,964,298
Less: Allowance for doubtful accounts	<u>-</u>	<u>-</u>
Net grants receivable	<u>\$ 1,909,510</u>	<u>\$ 1,964,298</u>

NOTE D - PROPERTY AND EQUIPMENT

A summary of property and equipment, at cost, consists of the following, as of June 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>	<u>Estimated Useful Lives</u>
Land	\$ 663,738	\$ 632,738	-
Construction in progress	46,287	19,008	-
Buildings	2,997,570	2,395,047	5 - 30 years
Building improvements	2,004,554	1,982,475	5 - 30 years
Machinery and equipment	1,313,832	1,295,226	5 - 10 years
Furniture and fixtures	<u>22,588</u>	<u>22,588</u>	5 - 10 years
	7,048,569	6,834,061	
Less accumulated depreciation	<u>(2,979,229)</u>	<u>(2,885,403)</u>	
Total	<u>\$ 4,069,340</u>	<u>\$ 3,948,658</u>	

Depreciation expense was \$199,138 and \$189,207 for the years ended June 30, 2020 and 2019, respectively.

TRI-COUNTY HUMAN SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR JUNE 30, 2019

NOTE E - INVESTMENTS - CONSORTIUM

Investments held in consortium are carried at readily determinable fair value and consist of the following as of June 30, 2020 and 2019, respectively:

	<u>2020</u>	<u>2019</u>
Integrated Care Network of Florida ("ICNF")	<u>\$ 50,000</u>	<u>\$ -</u>

The return on investments held in consortium were \$0 and \$0 for the years ended June 30, 2020 and 2019, respectively.

The primary purpose of the consortium investment is to provide the Agency a preferred provider participant status. This is part of ongoing efforts to maximize opportunities for insurance billing.

NOTE F - FAIR VALUE MEASUREMENT

The following table sets forth, by level, within the fair value hierarchy, amounts recorded in the Agency's financial statements at fair value as of June 30, 2020:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Financial assets:				
Investments - ICNF	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>

The following table sets forth, by level, within the fair value hierarchy, amounts recorded in the Agency's financial statements at fair value as of June 30, 2019:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Financial assets:				
Investments - ICNF	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

A summary of the changes in Level 3 assets, measured at fair value on a recurring basis, is as follows:

	<u>2020</u>	<u>2019</u>
Balance at beginning of year	\$ -	\$ -
Unrealized gains (losses)	-	-
Purchases (sales)	<u>50,000</u>	<u>-</u>
Balance at end of year	<u>\$ 50,000</u>	<u>\$ -</u>

TRI-COUNTY HUMAN SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR JUNE 30, 2019

NOTE G - COMPENSATED ABSENCES

The Agency's liability for compensated absences was \$437,982 and \$405,767 which was included in accounts payable and accrued expenses as of June 30, 2020 and 2019, respectively. This represents amounts owed to employees under the Agency's paid time off (PTO) policy. For employees hired prior to July 1, 2009, employees may carryover up to a maximum of 40 days unused PTO each year. For employees hired from July 1, 2009 to the present, employees may carry up to 160 hours into the next calendar year. Excess hours as of December 31 are forfeited.

NOTE H - LONG TERM LIABILITIES

A summary of mortgage notes payable as of June 30, 2020 and 2019, respectively, is as follows:

	<u>2020</u>	<u>2019</u>
Mortgage note payable, payable in 120 monthly installments of \$7,381 with principal balloon payment of \$721,952 in February 2025. Variable interest rate of LIBOR plus 2.25% is included in monthly payment, with interest rate swap of fixed rate of 4.37%. Collateralized with administration building real estate, with a net book value of \$1,141,959.	\$ 953,912	\$ 999,015
Mortgage note payable, payable in 84 monthly installments of \$2,373 with principal balloon payment of \$273,909 in February 2026. Interest rate of 4.37% is included in monthly payment. Collateralized with building real estate, with a net book value of \$589,089.	344,566	355,407
Mortgage note payable, payable in 60 monthly installments of \$697 with principal balloon payment of \$93,016 in February 2025. Interest rate of 4.25% is included in monthly payment. Collateralized with building real estate, with a net book value of \$141,443.	<u>110,818</u>	<u>-</u>
	1,409,296	1,354,422
Less portion considered current	<u>(62,371)</u>	<u>(55,944)</u>
Total long term liabilities	<u>\$ 1,346,925</u>	<u>\$ 1,298,478</u>

There were no instances of material noncompliance noted with loan covenants related to the above debt as of June 30, 2020 and 2019, respectively.

TRI-COUNTY HUMAN SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR JUNE 30, 2019

NOTE H - LONG TERM LIABILITIES - CONTINUED

Annual maturities of long term debt for the next five years and thereafter are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2021	\$ 62,371
2022	69,516
2023	64,017
2024	71,288
2025	860,913
Thereafter	<u>281,191</u>
Total	<u>\$ 1,409,296</u>

Interest paid was \$62,524 and \$51,343 for the years ended June 30, 2020 and 2019, respectively.

Line of Credit

The Agency has a line of credit up to \$500,000, which renews annually, secured by accounts receivable, of which \$0 was outstanding as of June 30, 2020. Principal and interest would be due on demand, with interest based on the bank's prime rate. Due to renew January 2021.

The Agency has \$0 outstanding borrowings on the line of credit as of the date of this report.

NOTE I - NET ASSETS

Composition

Composition of **net assets with donor restrictions** consists of \$0 and \$0 as of June 30, 2020 and 2019, respectively.

Composition of **net assets without donor restrictions** consists of the following as of June 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Undesignated	\$ 5,523,930	\$ 4,619,124
Property and equipment, net of related debt, if any	<u>2,660,044</u>	<u>2,594,236</u>
Total	<u>\$ 8,183,974</u>	<u>\$ 7,213,360</u>

TRI-COUNTY HUMAN SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR JUNE 30, 2019

NOTE I - NET ASSETS - CONTINUED

Release

Net assets released from donor restrictions for the years ended June 30, 2020 and 2019 consists of the following:

	<u>2020</u>	<u>2019</u>
Satisfaction of Specific Purpose Restrictions:		
Program expenses – DWUI/DWI	<u>\$ 496,690</u>	<u>\$ 463,023</u>
Total	<u><u>\$ 496,690</u></u>	<u><u>\$ 463,023</u></u>

NOTE J - DEFINED CONTRIBUTION PLAN

The Agency has a Tri-County Human Services, Inc. Employee Plan which is a defined contribution 403(b) thrift plan that was established by the Agency in 1999 to provide benefits at retirement to substantially all employees of the Agency. Employees become eligible for participation in the plan after attainment of age 18 and one year of full-time service. Plan benefits vest at a rate of 20% per year and become fully vested after 6 years of service. Employer contributions are discretionary and are determined annually by the board of directors. For the years ended June 30, 2020 and 2019, employer contributions totaled \$0 and \$0, respectively. As of June 30, 2020 and 2019, the Agency has a payable to the Plan of \$790 and \$695, respectively. For the years ended June 30, 2020 and 2019, fees incurred and paid for the Plan were \$745 and \$250, respectively.

NOTE K - MATCHING REQUIREMENTS

Certain contracts require local match for contracted services which are provided by CFBHN's subrecipients. Responsibility for meeting this match has been passed down to the subrecipients under these contracts. The Agency received \$4,256,584 and \$3,973,049 in Maintenance of Effort dollars used to meet the required federal match. The Agency is currently in material compliance with all matching requirements on all major federal and state programs.

TRI-COUNTY HUMAN SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR JUNE 30, 2019

NOTE L - RELATED PARTIES

The Agency receives grant funding from CFBHN, for which the chief executive officer serves on its board of directors. Below is a summary of transactions during the year from Central Florida Behavioral Health Network:

	<u>2020</u>	<u>2019</u>
Substance abuse and mental health contracts	\$ 9,548,960	\$ 8,814,206
Year-end accounts receivable on above contracts	(1,495,807)	(1,470,108)
Less behavioral health administration fees	<u>-</u>	<u>-</u>
Total related party receipts, net of fees	<u>\$ 8,053,153</u>	<u>\$ 7,344,098</u>

The main operating bank account and loans for the Agency are held at a bank where an Agency's Board member is a key employee. Deposit balances totaled \$3,622,212 and \$3,183,489, for the years ended June 30, 2020 and 2019, respectively. Loan balances totaled \$1,409,296 and \$1,354,422 for the years ended June 30, 2020 and 2019, respectively.

NOTE M - CONTRIBUTED MATERIALS, EQUIPMENT AND SERVICES

Donated materials and space received as donations, if any, are recorded and reflected in the accompanying financial statements at their fair values at the date of receipt. The Agency received \$615,940 and \$604,711 in donated materials and space for the years ended June 30, 2020 and 2019, respectively.

TRI-COUNTY HUMAN SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR JUNE 30, 2019

NOTE M - CONTRIBUTED MATERIALS, EQUIPMENT AND SERVICES - CONTINUED

The Agency received donated facilities, professional services and materials as follows during the year ended June 30, 2020:

Expense	AMH	CMH	ASA	CSA	Program Other	Mgmt, General, & Fundraising	Total 2020
Donated space:							
Donated facilities	\$ 27,150	\$ -	\$356,120	\$ 99,798	\$100,899	\$ -	\$ 583,967
Other donated items:							
IDP Drugs	-	-	16,595	-	-	-	16,595
Minor equipment	-	-	-	-	-	4,040	4,040
Professional services	789	243	6,238	534	2,535	700	11,039
Miscellaneous	-	-	-	-	300	-	300
Total other donated items	789	243	22,833	534	2,835	4,740	31,974
Total in-kind operating expenses	\$ 27,939	\$ 243	\$ 378,953	\$100,332	\$103,734	\$ 4,740	\$ 615,941
Capitalized in-kind							\$ -
Total contributions in-kind							\$ 615,941

The Agency received donated facilities, professional services and materials as follows during the year ended June 30, 2019:

Expense	AMH	CMH	ASA	CSA	Program Other	Mgmt, General, & Fundraising	Total 2019
Donated space:							
Donated facilities	\$ 27,150	\$ -	\$ 354,982	\$ 92,336	\$ 97,500	\$ -	\$ 571,968
Other donated items:							
IDP Drugs	-	-	17,401	-	-	-	17,401
Minor equipment	-	-	-	-	-	300	300
Professional Services	496	150	4,921	379	1,631	315	7,892
Maintenance	-	-	3,000	-	-	-	3,000
Supplies	-	-	-	-	-	4,000	4,000
Miscellaneous	-	-	-	-	150	-	150
Total other donated items	496	150	25,322	379	1,646	4,615	32,743
Total in-kind operating expenses	\$ 27,646	\$ 150	\$ 380,304	\$ 92,715	\$ 99,281	\$ 4,615	\$ 604,711
Capitalized in-kind							\$ -
Total contributions in-kind							\$ 604,711

TRI-COUNTY HUMAN SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR JUNE 30, 2019

NOTE N - COMMITMENTS AND CONTINGENCIES

Lease Expense

The Agency has a number of multi-year lease commitments on office equipment and building rentals. Buildings, or space in buildings, are used for the Agency's administration and its community service programs. Space is provided at various locations in Highlands and Hardee counties for counseling services. Free use of facilities and other assets are recorded as in-kind contributions and as equipment and facilities expenses based on market square footage rental rates or equipment rental rates in the communities where facilities are located. Some of the leases are non-cancelable. The lease payments range from \$37 to \$11,575 per month for a period of 6 - 84 months. The lease expense under these leases was \$210,210 and \$230,247 for the years ended June 30, 2020 and 2019, respectively.

Future minimum lease payments under the lease are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2021	\$ 67,699
2022	48,053
2023	15,772
2024	1,188
2025	-
Thereafter	<u>-</u>
Total	<u>\$ 132,712</u>

Other

The Agency participates in a number of federal and state programs, which are subject to financial and compliance audits by the grantors or their representatives. The audits of all programs for or including the year ended June 30, 2020, have not been completed. The amount, if any, of expenditures which may be disallowed by the grantor agencies, cannot be determined at this time although the Agency expects such amounts, if any, to be immaterial.

TRI-COUNTY HUMAN SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR JUNE 30, 2019

NOTE N - COMMITMENTS AND CONTINGENCIES - CONTINUED

Interest Rate Swap Agreement

The Agency entered into a ten year interest rate swap agreement to eliminate the impact of changes in interest rates on its variable long-term obligation. The agreement was effective February 12, 2015. The agreement effectively changed the Agency's variable rate to a fixed 4.37% for a fixed term and results in a fixed monthly principal and interest payment of approximately \$7,381 until maturity on February 12, 2025.

As of June 30, 2020, the Agency would be required to pay an "unwind fee", as estimated by the financial institution using a proprietary model, to dissolve the agreement. The amount of \$76,210 has been recorded on the statement of financial position at June 30, 2020, under accounts payable and accrued expenses and the statement of functional expenses under interest paid.

There were no instances of material noncompliance noted with loan covenants related to the above debt as of June 30, 2020.

NOTE O - PAYCHECK PROTECTION PROGRAM (PPP)

On April 28, 2020, the Agency received loan proceeds in the amount of \$1,989,157 under the Paycheck Protection Program ("PPP"). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable after twenty-four weeks if the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the twenty-four-week period. The unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%, with a deferral of payments for the first six months.

Management expects the majority of the loan to be fully forgiven in accordance with the terms of the CARES Act and has accounted for the forgivable loan as a conditional contribution. Accordingly, as of June 30, 2020, the Agency has qualified expenses of \$595,782 and has recognized the amount as other income, government grant. As of June 30, 2020, the remaining \$1,393,375 of the conditional contribution was recorded as a liability, advance on government grants.

TRI-COUNTY HUMAN SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR JUNE 30, 2019

NOTE P - AGAPE PROGRAM

Net income (loss) for the Agape program consists of the following at June 30, 2020 and 2019:

	2020	2019
SUPPORT AND REVENUE		
Net patient service revenue	\$ 15,847	\$ (13,245)
State of Florida grants and contracts	430,460	397,689
Public grants	-	9,375
Federal grants and contracts	9,126	-
Federal campaigns	56,438	59,188
Private grants and gifts	4,118	3,571
Contributions in-kind	386	275
Other income	20,096	15,525
	<u>536,471</u>	<u>472,378</u>
Total support and revenue		
EXPENSES		
Salaries	312,040	263,805
Fringes	30,349	24,341
Building occupancy	33,483	34,093
Professional fees	1,619	1,365
Travel	1,033	753
Equipment expense	6,034	6,158
Food services	21,791	21,018
Medical and pharmacy	3,057	2,637
Subcontracted services	21,850	21,888
Insurance	14,969	15,103
Operating supplies and expenses	7,894	8,398
Other expenses	1,356	1,379
Management general and fundraising	48,390	39,830
	<u>503,865</u>	<u>440,768</u>
Total expenses		
NET INCOME (LOSS)	<u><u>\$ 32,606</u></u>	<u><u>\$ 31,610</u></u>

NOTE Q - SUBSEQUENT EVENTS

The COVID-19 outbreak in the United States has caused disruption through mandated and voluntary closing of organizations. While the disruption is currently expected to be temporary, the Agency does expect this matter to potentially have a negative impact on its activities and investments. However, the related financial impact and duration cannot be reasonably estimated at this time.

Management has evaluated subsequent events through November 6, 2020, the date which the financial statements were available for issue, and has determined that there are no additional adjustments and/or disclosures required.

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: January 5, 2021

PRESENTER: David Nitz, OMB Manager

SUBJECT/TITLE: Request to accept into record the Financial Statements and Independent Auditor's Report for Fiscal Year Ended (FYE) June 30, 2020 and 2019 for Peace River Center for Personal Development, Inc.

STATEMENT OF ISSUE

Peace River Center for Personal Development Inc. provides multiple functions for Highlands County. Peace River staffs and maintains the Domestic Violence Safehouse and provides in-patient Mental Health Care services.

Peace River Center for Personal Development, Inc. has submitted their Financial Statements and Independent Auditor's Report for the FYE June 30, 2020 and 2019.

RECOMMENDED ACTION

Move to accept into the record the Financial Statements and Independent Auditor's report for FYE June 30, 2020 and 2019 for Peace River Center for Personal Development, Inc.

FISCAL IMPACT

There is no fiscal impact to accepting the Financial Reports into the record.

Attachments: [Peace River 010521.pdf](#)

**PEACE RIVER CENTER FOR PERSONAL
DEVELOPMENT, INC.
AND AFFILIATES**

**COMBINED FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEARS ENDED JUNE 30, 2020 AND 2019



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CONSULTING

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Peace River Center for Personal Development, Inc.
and Affiliates
Bartow, Florida

Report on the Combined Financial Statements

We have audited the accompanying combined financial statements of the Peace River Center for Personal Development, Inc. and Affiliates (a not for profit organization), which comprise the combined statements of financial position as of June 30, 2020 and 2019, and the related combined statements of activities and changes in net assets, functional expenses and cash flows for the years then ended and the related notes to the combined financial statements.

Management's Responsibility for the Combined Financial Statements

Management is responsible for the preparation and fair presentation of these combined financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of combined financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these combined financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free from material misstatement. The financial statements of Peace River Center Properties, Inc. and Peace River Center Properties II, Inc. were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the combined financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the combined financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the combined financial statements.

Board of Directors
Peace River Center for Personal Development, Inc.
and Affiliates

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the combined financial position of Peace River Center for Personal Development, Inc. and Affiliates as of June 30, 2020 and 2019, and the changes in their net assets, the statement of functional expenses, and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The accompanying supplementary information shown on pages 29 through 45 is presented for purposes of additional analysis and is not a required part of the basic combined financial statements of Peace River Center for Personal Development, Inc. and Affiliates. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is also presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information and the schedule of expenditures of federal awards is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the combined financial statements. Such information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the combined financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2020, on our consideration of Peace River Center for Personal Development, Inc. and Affiliates' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Peace River Center for Personal Development, Inc. and Affiliates' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Peace River Center for Personal Development, Inc. and Affiliates' internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Lakeland, Florida
December 10, 2020

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
COMBINED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2020 AND 2019

ASSETS	<u>2020</u>	<u>2019</u>
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 6,923,663	\$ 3,353,892
Accounts Receivable, Net	2,261,153	2,328,422
Tenant Accounts Receivable, Net	1,958	1,939
Inventory	264,563	225,224
Prepaid Expenses	192,138	543,663
Deposits	8,335	8,335
Current Portion of Pledges Receivable	15,045	107,133
Total Current Assets	<u>9,666,855</u>	<u>6,568,608</u>
RESTRICTED DEPOSITS AND FUNDED RESERVES		
Reserve for Client Funds	54,826	54,591
Tenant Security Deposits Held In Trust	5,217	3,776
Reserve for Replacements	28,281	25,151
Reserve for Construction	98,664	98,664
Total Restricted Deposits	<u>186,988</u>	<u>182,182</u>
PROPERTY, PLANT, AND EQUIPMENT, NET	8,094,275	7,889,682
OTHER ASSETS		
Notes Receivable - New Markets Tax Credit	3,381,500	3,381,500
Pledges Receivable, Long-Term	4,340	21,102
Beneficial Interest in Assets Held by GiveWell Community Foundation	18,705	18,137
Other Assets	1,575	1,575
Total Other Assets	<u>3,406,120</u>	<u>3,422,314</u>
Total Assets	<u><u>\$ 21,354,238</u></u>	<u><u>\$ 18,062,786</u></u>

See accompanying Notes to Combined Financial Statements.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
COMBINED STATEMENTS OF FINANCIAL POSITION (CONTINUED)
JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable	\$ 392,212	\$ 431,333
Accrued Expenses	1,601,254	951,567
Accrued Annual Leave	942,647	826,431
Deferred Revenue	840,917	296,124
Security Deposits Payable	10,334	9,650
Reserve for Client Funds	54,826	54,591
Current Portion of Long-Term Debt	116,650	104,596
Total Current Liabilities	<u>3,958,840</u>	<u>2,674,292</u>
LONG-TERM LIABILITIES		
Mortgages and Notes Payable, Net of Deferred Loan Costs	2,197,931	2,311,793
New Markets Tax Credit Notes Payable, Net of Deferred Loan Costs	4,765,822	4,730,990
Total Long-Term Liabilities	<u>6,963,753</u>	<u>7,042,783</u>
Total Liabilities	10,922,593	9,717,075
NET ASSETS		
Without Donor Restrictions:		
Undesignated	10,393,555	8,199,339
Designated by Board for Assets Held in		
GiveWell Community Foundation	18,705	18,137
Total Without Donor Restrictions	<u>10,412,260</u>	<u>8,217,476</u>
With Donor Restrictions	19,385	128,235
Total Net Assets	<u>10,431,645</u>	<u>8,345,711</u>
Total Liabilities and Net Assets	<u>\$ 21,354,238</u>	<u>\$ 18,062,786</u>

See accompanying Notes to Combined Financial Statements.

(4)

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
COMBINED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
FUNDING AND REVENUES WITHOUT DONOR RESTRICTIONS		
GOVERNMENT FUNDING		
Substance Abuse and Mental Health:		
Adult and Children Mental Health	\$ 11,570,972	\$ 11,228,608
NET PATIENT SERVICE FEES	8,750,736	7,873,301
OTHER GOVERNMENT FUNDING		
Other Federal and State Grants and Contracts	5,987,769	2,481,923
Local Government	1,786,742	1,926,126
Total Other Government Funding	<u>7,774,511</u>	<u>4,408,049</u>
OTHER FUNDING AND REVENUES		
Contributions	2,323,160	2,149,638
Other	497,305	663,258
Rental	218,230	209,725
Contracted Food Services	95,339	156,510
Program Income	10,671	10,970
Net Assets Released From Restrictions	108,850	504,421
Total Other Funding and Revenues	<u>3,253,555</u>	<u>3,694,522</u>
 Total Funding and Revenues Without Donor Restrictions	 31,349,774	 27,204,480
EXPENSES		
Program Services	25,316,955	23,371,746
Management and General	3,432,991	3,137,378
Fundraising	405,044	385,173
Total Expenses	<u>29,154,990</u>	<u>26,894,297</u>
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	2,194,784	310,183
REVENUE WITH DONOR RESTRICTIONS		
Contributions and Donations	-	68,371
Net Assets Released From Restrictions	(108,850)	(504,421)
Total Revenue With Donor Restrictions	<u>(108,850)</u>	<u>(436,050)</u>
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS	<u>(108,850)</u>	<u>(436,050)</u>
CHANGE IN NET ASSETS	2,085,934	(125,867)
Net Assets - Beginning of Year	<u>8,345,711</u>	<u>8,471,578</u>
NET ASSETS - END OF YEAR	<u>\$ 10,431,645</u>	<u>\$ 8,345,711</u>

See accompanying Notes to Combined Financial Statements.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2020

	Program	Management & General	Fundraising	Total
PERSONNEL EXPENSES				
Salaries	\$ 15,253,808	\$ 2,428,093	\$ 152,363	\$ 17,834,264
Benefits	3,604,634	463,404	28,914	4,096,952
Total Personnel Expenses	<u>18,858,442</u>	<u>2,891,497</u>	<u>181,277</u>	<u>21,931,216</u>
OTHER EXPENSES				
Building Occupancy	1,424,038	17,241	58,050	1,499,329
Professional Contractual Services	278,082	168,398	14,092	460,572
Travel	144,803	9,086	557	154,446
Equipment	492,553	38,026	25,312	555,891
Food Services	347,254	5,900	32,104	385,258
Medical and Pharmacy	292,592	325	28	292,945
Insurance	273,735	27,013	3,963	304,711
Interest	180,152	8,606	-	188,758
Operating Supplies and Expenses	1,821,435	214,409	53,291	2,089,135
Other	1,294	52,490	-	53,784
Donated Items	1,202,575	-	36,370	1,238,945
Total Other Expenses	<u>6,458,513</u>	<u>541,494</u>	<u>223,767</u>	<u>7,223,774</u>
Total Expenses	<u>\$ 25,316,955</u>	<u>\$ 3,432,991</u>	<u>\$ 405,044</u>	<u>\$ 29,154,990</u>

See accompanying Notes to Combined Financial Statements.

(6)

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2019

	Program	Management & General	Fundraising	Total
PERSONNEL EXPENSES				
Salaries	\$ 13,757,419	\$ 2,242,599	\$ 137,908	\$ 16,137,926
Benefits	2,983,956	405,211	31,752	3,420,919
Total Personnel Expenses	<u>16,741,375</u>	<u>2,647,810</u>	<u>169,660</u>	<u>19,558,845</u>
OTHER EXPENSES				
Building Occupancy	1,589,745	1,916	56,588	1,648,249
Professional Contractual Services	291,489	164,197	14,067	469,753
Travel	201,529	9,040	768	211,337
Equipment	476,829	14,254	31,138	522,221
Food Services	366,390	9,484	31,120	406,994
Medical and Pharmacy	218,070	687	33	218,790
Insurance	261,495	29,789	3,800	295,084
Interest	184,812	8,626	-	193,438
Operating Supplies and Expenses	1,864,949	249,390	34,359	2,148,698
Other	1,477	2,185	-	3,662
Donated Items	1,314,886	-	43,640	1,358,526
Total Other Expenses	<u>6,771,671</u>	<u>489,568</u>	<u>215,513</u>	<u>7,476,752</u>
Total Expenses	<u>\$ 23,513,046</u>	<u>\$ 3,137,378</u>	<u>\$ 385,173</u>	<u>\$ 27,035,597</u>

See accompanying Notes to Combined Financial Statements.

(7)

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
COMBINED STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 2,085,934	\$ (125,867)
Adjustment to Reconcile Change in Net Assets to Net		
Cash Provided by Operating Activities:		
Depreciation	706,300	701,883
Amortization	37,620	37,631
Contributed Property	(229,820)	(45,124)
Loss on Sale of Property, Plant, and Equipment	-	(750)
Change in Beneficial Interest in Assets	(568)	(1,006)
(Increase) Decrease in Assets:		
Accounts Receivable	67,250	(173,446)
Inventory	(39,339)	(115,085)
Prepaid Expenses	351,525	42,695
Deposits	-	(540)
Pledges Receivable	108,850	358,291
Reserve for Client Funds	235	(6,583)
Tenant Security Deposits Held in Trust	(1,441)	208
Reserve for Replacements	(3,130)	(3,665)
Reserve for Construction	-	10,755
Increase (Decrease) in Liabilities:		
Accounts Payable	(39,121)	(577,049)
Accrued Expenses and Accrued Annual Leave	765,903	(130,804)
Deferred Revenue	544,793	79,425
Security Deposits Payable	684	(82)
Reserve for Client Funds	(235)	6,583
Net Cash Provided by Operating Activities	<u>4,355,440</u>	<u>57,470</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant, and Equipment	(681,073)	(159,017)
Proceeds from Sale of Property, Plant, and Equipment	-	750
Net Cash Used by Investing Activities	<u>(681,073)</u>	<u>(158,267)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on Mortgages and Notes Payable	(104,596)	(99,388)
Net Cash Used by Financing Activities	<u>(104,596)</u>	<u>(99,388)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	3,569,771	(200,185)
Cash and Cash Equivalents - Beginning of Year	<u>3,353,892</u>	<u>3,554,077</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 6,923,663</u>	<u>\$ 3,353,892</u>
SUPPLEMENTAL INFORMATION		
Interest Paid	<u>\$ 226,443</u>	<u>\$ 231,061</u>
In-kind Donations of Property, Plant and Equipment	<u>\$ 229,820</u>	<u>\$ 45,124</u>

See accompanying Notes to Combined Financial Statements.

(8)

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Peace River Center for Personal Development, Inc. (Peace River Center) is a nonprofit organization established in 1948 to provide a broad range of inpatient and outpatient mental health services throughout Polk, Highlands, and Hardee Counties in Central Florida. Peace River Center Properties, Inc. (the Properties) provides supervised residential facilities for mental health clients. Peace River Center Properties II, Inc. (Properties II) is a nonprofit corporation formed in November 2015 to facilitate obtaining Peace River Center's New Markets Tax Credit funding for new construction. The purpose of this entity is to hold certain assets of and title to property.

Principles of Combination

The combined financial statements include the statements of financial position, activities and changes in net assets, functional expenses, and cash flows of Peace River Center and Affiliates which are under common control. All material intercompany transactions have been eliminated.

Basis of Accounting

Peace River Center's combined financial statements have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

Use of Estimates

The preparation of combined financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the combined financial statements and the reported amounts of revenues and expenses, including functional allocations during the reporting period. Actual results could differ from those estimates.

Concentration

Approximately 37% and 42% of Peace River Center's revenue was earned under contracts with one organization during the years ended June 30, 2020 and 2019, respectively.

Cash and Cash Equivalents

For purposes of reporting cash flows, Peace River Center considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. Peace River Center maintains its cash in bank deposit accounts, which may exceed federally insured limits. Management has not experienced any losses on these accounts.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements

Peace River Center categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobserved inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement. Assets and liabilities valued at fair value are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that an entity has the ability to access.

Level 2 – Inputs that include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows.

Level 3 – Inputs that are unobservable inputs for the asset or liability, which are typically based on an entity's own assumptions, as there is little, if any, related market activity.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There have been no changes in the valuation methodologies used at June 30, 2020 and 2019.

Peace River Center also follows the fair value option for newly acquired financial assets and liabilities standard. This standard allows entities the irrevocable option to elect fair value for certain newly acquired financial assets and liabilities on a contract-by-contract basis. Peace River Center has not elected to measure any newly acquired financial instruments at fair value at June 30, 2020, as permitted. However, Peace River Center may elect to measure newly acquired financial instruments at fair value in the future.

Pledges Receivable

The fair value of the pledges receivable is estimated by discounting expected net future cash flows using a rate of return based on the average yield of a U.S. Treasury Security with a maturity date similar to the expected collection period.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Tenant Accounts Receivable and Allowances for Doubtful Accounts

Accounts receivable consists of tenant rents due. Peace River Center does not charge interest on outstanding accounts receivables. The allowance for doubtful accounts is based on a percentage of aged receivables, based on historical experience. If actual collections experience changes, revisions to the allowance percentage are made. After all attempts to collect a receivable have failed, the receivable is written off against the allowance. Properties also records an allowance for tenant accounts receivable. This is based on identified tenant rents believed to be uncollectible based on historical experience. If actual collection experience changes, revisions to the allowance are made. After all attempts to collect a receivable have failed, the receivable is written off against the allowance. Properties had an allowance for doubtful accounts of \$2,326 and \$1,123 as of June 30, 2020 and 2019, respectively. Based on the information available, Peace River Center believes the allowance for doubtful accounts as of June 30, 2020 and 2019 is adequate. However, actual write-offs may exceed the recorded allowance.

Inventory

Supply inventory consists of pharmaceuticals, nonperishable food, and food service supplies. Inventory is carried at cost and is maintained on a first in, first out basis.

Beneficial Interest In Assets Held by the GiveWell Community Foundation

Beneficial Interest in Assets held by GiveWell Community Foundation is valued at the estimated current market value.

Property, Plant, and Equipment

Property, plant, and equipment having a unit cost of \$500 or more and software having a unit cost of \$5,000 or more, and both having a useful life of one or more years is capitalized at cost. Donations of property, plant, and equipment are recorded as contributions at their estimated fair market value. Such donations are reported as contributions without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Depreciation is computed on the straight-line method over the estimated useful lives of the assets. Certain equipment with a net carrying amount of \$237,700 was acquired with grant funds received from the state of Florida. Under terms of the grant agreement, the equipment may revert to the state of Florida if it is no longer used by the organization.

Estimated useful lives are as follows:

Buildings	30 – 40 Years
Building Improvements	5 – 30 Years
Equipment	3 – 7 Years

Rental property is stated at cost and depreciated on the straight-line method over the estimated useful lives of the assets ranging from 3 years for equipment to 40 years for buildings. The Properties capitalizes all expenditures in excess of \$500 for property and equipment at cost.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property, Plant, and Equipment (Continued)

Peace River Center and the Properties review their investment in real estate for impairment whenever events or changes in circumstances indicate that the carrying value of such property may not be recoverable. Recoverability is measured by a comparison of the carrying amount of the real estate to the future net undiscounted cash flow expected to be generated by the rental property and any estimated proceeds from the eventual disposition of the real estate. If the real estate is considered impaired, the impairment to be recognized is measured at the amount by which the carrying amount of the real estate exceeds the fair value of such property. There were no impairment losses recognized in 2020 or 2019.

Restricted Deposits and Funded Reserves

Under the regulatory agreement, the Properties is required to make deposits into restricted escrow accounts. The Properties makes regular monthly deposits into the Reserve for Replacements for the replacement of property and equipment. Any disbursements from these accounts require the approval of U.S. Department of Housing and Urban Development (HUD). HUD approved withdrawals of \$3,444 and \$10,366 which were made from funded reserves during 2020 and 2019, respectively.

The Properties is also required to deposit any surplus cash from operations into a Residual Receipts account. The Properties had surplus cash of \$1,913 at June 30, 2020 and \$-0- at June 30, 2019.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated an amount from net assets without donor restrictions for future use.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Net Patient Service Fees

Medicare and Medicaid Net Patient Revenue and Receivables

Revenue for services rendered to patients covered under the Medicare and Medicaid programs are recorded based on date of service at amounts equal to the standard rate charged by Peace River Center for the specific service. The standard rates are discounted to the contract payment rates specific to Peace River Center that are set by the Medicare and Medicaid programs. The payment rates are daily, hourly, or service specific rates for each of the levels of care or specific service provided by Peace River Center. Contractual adjustments are recorded for the difference between Peace River Center's established rate and the amounts estimated to be realized from the Medicare and Medicaid programs and are deducted from revenues and patient accounts receivable. Contractual adjustments are also recorded for the inability to obtain authorizations for services acceptable to the payor and other reasons unrelated to credit risk. Peace River Center estimates the impact of these adjustments based on historical experience, which primarily includes historical claims adjustments, and records it during the period services are rendered as an estimated contractual adjustment and as a reduction to patient accounts receivable.

Other Third-Party Payor Net Patient Revenue and Receivables

Revenue for services rendered to patients covered by other third-party payors (e.g., commercial insurance carriers, health maintenance organizations, and preferred provider organizations, etc.) are recorded based on date of service at amounts equal to the standard rate charged by Peace River Center for the specific service. The standard rates are discounted to the contract payment rates negotiated with the third-party payor. The payment rates are daily, hourly, or service specific rates for each of the levels of care or specific service provided by Peace River Center. Contractual adjustments are recorded for the difference between Peace River Center's established rate and the amounts estimated to be realized from third-party payors and are deducted from revenues and patient accounts receivable. Contractual adjustments are also recorded for the inability to obtain authorizations for services acceptable to the payor and other reasons unrelated to credit risk.

Peace River Center estimates the impact of these adjustments based on historical experience, which primarily includes historical claims adjustments, and records it during the period services are rendered as an estimated contractual adjustment and as a reduction to patient accounts receivable.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition (Continued)

Accounts Receivable, Net of Allowances for Doubtful Accounts

Accounts receivable consists of patient obligations due for services rendered. Peace River Center does not charge interest on outstanding accounts receivables. The allowance for doubtful accounts is based on identified patient accounts believed to be uncollectible, based on historical experience. Peace River Center records a provision for bad debts related to uninsured patients who will be unable or unwilling to pay for the services provided. If actual collections experience changes, revisions to the allowance percentage are made. After all attempts to collect a receivable have failed, the receivable is written off against the allowance. The allowance for the years ended June 30, 2020 and 2019 was \$473,299 and \$669,964, respectively. Based on the information available, Peace River Center believes the allowance for doubtful accounts as of June 30, 2020 and 2019 is adequate. However, actual write-offs may exceed the recorded allowance. Patient service revenue, net of contractual allowances and discounts (but before the provision of bad debts), recognized in the period from these major payor sources is as follows for the years ended June 30:

	<u>2020</u>	<u>2019</u>
Patient Service Fees:		
Medicaid	\$ 11,579,025	\$ 11,485,690
Medicare	2,278,562	1,749,192
Self Pay	6,466,310	6,510,501
Third-Party	1,614,002	1,122,843
Subtotal	<u>21,937,899</u>	<u>20,868,226</u>
Less: Contractual Adjustments	<u>(13,187,163)</u>	<u>(12,994,925)</u>
Net Patient Service Fees	<u>\$ 8,750,736</u>	<u>\$ 7,873,301</u>

Grants and Contracts

Peace River Center recognizes grants and contracts as restricted support if they are received with grantor or donor stipulations that limit the use of the donated assets. When a grantor or donor restriction expires, a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the combined statement of activities and changes in net assets as net assets released from donor restrictions. A receivable is recognized by Peace River Center for grants and contracts to be received from the grantor or donor.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Grants and Contracts (Continued)

Grants remaining unused at the end of an accounting period are carried forward as net assets with restrictions. Peace River Center may retain unexpended funds for use in future periods providing expenses incurred are in compliance with the specified terms of each grant.

A portion of Peace River Center's combined revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when Peace River Center has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the combined statement of financial position. Peace River Center recognized deferred revenue of \$180,028 and \$115,955 on the combined statement of financial position related to these grants as of June 30, 2020 and 2019 respectively. Peace River Center received cost-reimbursable grants of \$292,415 and \$124,586 that have not been recognized as of June 30, 2020 and 2019 respectively because qualifying expenditures have not yet been incurred.

Contract Funding Requiring Local Resource Match

As required under certain contracts, Peace River Center is required to match varying percentages of contract funds received. This match may be cash, in-kind, or a combination. For the years ended June 30, 2020 and 2019, Peace River Center met its matching requirements for all related contracts.

Contributions

Peace River Center reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the combined statements of activities and changes in net assets as Net Assets Released from Restrictions. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as restricted revenue when received and released from restrictions when the assets are placed in service.

Use of Contributed Facilities

Peace River Center occupies certain premises, provided on a month-to-month basis at no or nominal cost. The estimated fair rental value of these premises is reported as support and expense in the accompanying combined financial statements. The fair market value of contributed rent for the years ended June 30, 2020 and 2019 totaled \$20,232 and \$20,232 respectively.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

Peace River Center for Personal Development, Inc. and Peace River Center Properties, Inc. have qualified as nonprofit organizations under Section 501(c)(3) of the U.S. Internal Revenue Code (IRC) and are generally not subject to income taxation, except on net income derived from unrelated business activities. Peace River Center Properties II, Inc. has qualified as a real estate holding corporation under Section 501(c)(2) of the U.S. IRC and is generally not subject to income taxation. Peace River Center for Personal Development, Inc. provides food services on a contract basis which is subject to tax on unrelated business income. Peace River Center for Personal Development, Inc. does not have a tax liability on its unrelated business activity.

Peace River Center for Personal Development, Inc., Peace River Center Properties, Inc., and Peace River Center Properties II, Inc. follow guidance in the income tax standard regarding the recognition and measurement of uncertain tax positions. This guidance prescribes recognition threshold principles for the financial statement recognition of tax positions taken or expected to be taken on a tax return that are not certain to be realized. None of the entities are aware of any uncertain tax positions.

Peace River Center for Personal Development, Inc., Peace River Center Properties, Inc. and Peace River Center Properties II, Inc.'s tax returns are subject to review and examination by federal, state, and local authorities in accordance with prescribed statutes.

Debt Issuance Costs

Peace River Center has adopted the accounting guidance in FASB Accounting Standards Update (ASU) No. 2015-03, *Interest – Imputation of Interest (Subtopic 835-30): Simplifying the Presentation of Debt Issuance Costs*. ASU 2015-03 requires organizations to present debt issuance costs as a direct deduction from the face amount of the related borrowings, amortize debt issuance costs using the effective interest method over the life of the debt, and record the amortization as a component of interest expense.

Functional Allocation of Expenses

The following program and support services are included in the accompanying financial statements:

- **Program Services:** Provides a broad range of inpatient and outpatient mental health services.
- **Management and General:** Includes the functions necessary to maintain the Organization's programs and activities and manages the financial responsibility of the Organization.
- **Fundraising:** Provides the structure necessary to obtain additional funding for program services.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses (Continued)

The costs of program and supporting services activities have been summarized on a functional basis in the combined statements of activities and changes in net assets. The combined statement of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include occupancy, depreciation, and amortization, which are allocated on a square footage basis, as well as salaries and wages, benefits, payroll taxes, professional services, office expense, information technology, interest, insurance, and other, which are allocated on the basis of estimates of time and effort.

Change in Accounting Principle

Peace River Center has adopted the accounting guidance in Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*, issued by the Financial Accounting Standards Board (FASB). The ASU is based on the principle that revenue is recognized to depict the transfer of goods or services to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods and services. Peace River Center has adopted ASU 2014-09 during 2019 using the modified retrospective method. The adoption of this accounting standard does not require prior period results to be restated.

In June 2018, FASB issued Accounting Standards (ASU) 2018-08, *Accounting Guidance for Contributions Received and Made*. This ASU was issued to clarify accounting guidance for contributions received and contributions made. The amendments to this ASU assists entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of Topic 958, *Not-for-Profit*. Entities, or as an exchange (reciprocal) transactions subject to other guidance and (2) determining whether a contribution is conditional. Peace River Center's combined financial statements reflect the adoption of ASU 2018-08 beginning July 1, 2018. The new guidance does not require prior period results to be restated.

Reclassifications

Certain amounts reported in prior year in the combined financial statements have been reclassified to conform to the current year's presentation.

Subsequent Events

Management has performed an analysis of the activities and transactions subsequent to June 30, 2020 to determine the need for any adjustments to and/or disclosures within the audited combined financial statements for the year ended June 30, 2020. Management has performed their analysis through December 10, 2020, the date the combined financial statements were available to be issued.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 2 LIQUIDITY AND AVAILABILITY

Peace River Center manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long term obligations will be discharged. Peace River Center strives to maintain current financial assets less current liabilities at a minimum of 30 days operating expenses. Peace River Center also strives to maintain a year-end balance of undesignated net assets at 15 to 30 days of expected expenditures. To achieve these targets, Peace River Center forecasts its future cash flows and monitors its liquidity quarterly, and monitors its reserves annually. Financial assets in excess of daily cash requirements are invested in cash sweep accounts. During the year ended June 30, 2020, the level of liquidity and reserves was managed within the policy.

The following table reflects Peace River Center's financial assets as of June 30, 2020 and 2019 reduced by amounts that are not available to meet general expenditures within one year of the combined statement of financial position date because of contractual restrictions or internal board designations.

	2020	2019
Cash and Cash Equivalents	\$ 6,923,663	\$ 3,353,892
Accounts Receivable	2,261,153	2,330,361
Tenant Accounts Receivable	1,958	1,939
Pledges Receivable	15,045	107,133
Beneficial Interest in Assets Held by Others	18,705	18,137
Total Financial Assets	<u>9,224,864</u>	<u>5,832,564</u>
Board-Designated Assets Held by Others	(18,705)	(18,137)
Financial Assets Not Available to Be Used Within One Year	<u>(19,385)</u>	<u>(128,235)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 9,186,774</u>	<u>\$ 5,686,192</u>

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 3 FAIR VALUE MEASUREMENTS

Peace River Center uses fair value measurements to record fair value adjustments to certain assets and to determine fair value disclosures. For additional information on how Peace River Center measures fair value, refer to Note 1 – Summary of Significant Accounting Policies. As of June 30, 2020 and 2019, the fair value of beneficial interest in assets held by the GiveWell Community Foundation was \$18,705 and \$18,137, respectively. At June 30, 2020 and 2019, Peace River Center's investments consist of:

2020			
	Level 1	Level 2	Level 3
Beneficial Interest in Assets:			
Held by GiveWell Community Foundation	\$ -	\$ -	\$ 18,705
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,705</u>
2019			
	Level 1	Level 2	Level 3
Beneficial Interest in Assets:			
Held by GiveWell Community Foundation	\$ -	\$ -	\$ 18,137
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,137</u>

Assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3):

	2020	2019
Balance - Beginning of Year	\$ 18,137	\$ 17,131
Total Realized and Unrealized Gain (Loss)	568	1,006
Balance - End of Year	<u>\$ 18,705</u>	<u>\$ 18,137</u>

Beneficial Interest in Assets Held by GiveWell Community Foundation is measured at fair value with a valuation technique utilizing market prices at the close of the last business day for the statement period, provided by the GiveWell Community Foundation.

The change in beneficial interest totals \$568 and \$1,006 related to Level 3 are reported in the accompanying combined statements of activities and changes in net assets as "other revenues" for the years ended June 30, 2020 and 2019, respectively.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 4 NONCURRENT NOTES RECEIVABLE

Notes receivable from New Markets Tax Credit investment funds are secured by first interest in pledged securities and consist of the following at June 30, 2020 and 2019:

<u>Description</u>	<u>2020</u>	<u>2019</u>
Note receivable dated December 11, 2015, interest accrued at 1%, quarterly interest payments through December 2022, then annual principal and interest payments of \$41,190, maturing December 2045	\$ 3,381,500	\$ 3,381,500
Total	<u>\$ 3,381,500</u>	<u>\$ 3,381,500</u>

Principal on noncurrent notes receivable is due from 2022 to 2045 (see Notes 9 and 16).

NOTE 5 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment consist of the following at June 30:

	2020	2019
Land	\$ 602,492	\$ 602,492
Building Improvements	2,809,631	2,513,248
Buildings	9,534,033	9,519,152
Equipment	4,229,570	3,672,681
Construction in Progress	18,900	-
Subtotal	<u>17,194,626</u>	<u>16,307,573</u>
Less: Accumulated Depreciation and Amortization	(9,100,351)	(8,417,891)
Net Property, Plant, and Equipment	<u>\$ 8,094,275</u>	<u>\$ 7,889,682</u>

Depreciation expense totaled \$706,300 and \$701,883 for the years ended June 30, 2020 and 2019, respectively.

NOTE 6 PLEDGES RECEIVABLE

Pledges receivable are summarized as follows at June 30:

	2020	2019
Total Unconditional Pledges	\$ 21,006	\$ 135,362
Less: Discount on Long-Term Pledges	(1,621)	(7,127)
Net Pledges Receivable	<u>\$ 19,385</u>	<u>\$ 128,235</u>
Less than One Year	\$ 15,045	\$ 107,133
One to Five Years	4,340	21,102
Total	<u>\$ 19,385</u>	<u>\$ 128,235</u>

The discount percentage on long-term pledges was 2.3% for the years ending June 30, 2020 and 2019.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 7 RETIREMENT PLANS

Peace River Center maintains a 401(k) Plan retirement plan for the benefit of its employees. The 401(k) Plan is a qualified defined contribution plan governed by Section 401(k) of the Internal Revenue Code and was established January 1, 2014. Peace River Center has the option to match dollar-for-dollar contributions to the Plan up to 3% of compensation. The 401(k) Plan has a profit sharing component which can be funded at the discretion of the board of directors either prospectively on a pay-period basis, or retrospectively at an amount to be approved by the board of directors.

Participants vest in Peace River Center's contributions to the 401(k) Plan over a six-year period. The Plan provides for the payment of benefits to a participant upon his or her disability, severance of employment, or death. The benefits to a participant (or his or her designated beneficiary), in the event of disability or death, will be 100% of the amount in the participant's account regardless of his or her years of service.

If a participant terminates employment or is dismissed, the amount due the participant will be the participant's contributions and related investment earnings and the participant's vested interest in the amounts contributed by Peace River Center. Peace River Center contributed \$284,550 and \$256,789 to retirement plans during fiscal years 2020 and 2019, respectively.

NOTE 8 COMMITMENTS AND CONTINGENCIES

Operating Leases

Peace River Center leases various software and equipment, as well as administrative and clinical space on contracts ranging from one to four years. The following is a schedule by years of future minimum rental payments required under noncancelable leases.

<u>Year Ending June 30,</u>	<u>Amount</u>
2021	\$ 218,638
2022	220,931
2023	148,918
Total	<u>\$ 588,487</u>

There are no material purchases, escalation or contingent clauses in the leases. The lease for administrative office space is renewable, at the option of Peace River Center, for three additional five-year terms, at an amount not to exceed the current monthly rental adjusted by the percentage increase in the Consumer Price Index. Rent expense under all operating leases was \$526,065 and \$508,746 for the years ended June 30, 2020 and 2019.

Peace River Center is sub-leasing part of the administrative office space to another not-for-profit agency. Peace River Center is to receive future rental payments of \$43,476 in monthly installments of \$3,623 through 2022.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 8 COMMITMENTS AND CONTINGENCIES (CONTINUED)

Grant Compliance

Peace River Center is subject to federal and state audits to determine compliance with grant funding requirements. In the event that expenditures would be disallowed, repayment could be required. Government grants require the fulfillment of certain conditions as set forth by applicable laws, rules and regulations, and in the grant agreements. Failure to fulfill the conditions could result in the return of the funds to grantor.

NOTE 9 MORTGAGES AND NOTES PAYABLE

Debt was comprised of the following at June 30:

	<u>2020</u>	<u>2019</u>
<u>Notes Payable</u>		
Mortgage note payable to Bank of Central Florida, payable in 65 monthly installments of \$13,618 including interest at 3.75%, with a final balloon payment of \$1,502,597 plus interest due November 6, 2025, collateralized by building.	\$ 2,017,048	\$ 2,097,869
Mortgage note payable to HUD in monthly installments of \$4,422, including interest at 9%, maturing November 1, 2028, collateralized by building.	<u>312,406</u>	<u>336,182</u>
Total Notes Payable	2,329,454	2,434,051
<u>New Markets Tax Credit Notes Subject to Put/Call Options</u> (All secured by real and personal property)		
<u>Properties II:</u>		
Interest accrued at 1.43956%, December 2045	3,381,500	3,381,500
Interest accrued at 1.43956%, December 2045	<u>1,468,500</u>	<u>1,468,500</u>
Total New Markets Tax Credit Notes Payable Subject to Put/Call Options	<u>4,850,000</u>	<u>4,850,000</u>
Total Notes Payable	7,179,454	7,284,051
Less: Deferred Loan Costs	99,051	136,672
Less: Current Portion	<u>116,650</u>	<u>104,596</u>
Long-Term Portion	<u>\$ 6,963,753</u>	<u>\$ 7,042,783</u>

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 9 MORTGAGES AND NOTES PAYABLE (CONTINUED)

A summary of future maturities is as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2021	\$ 116,650
2022	120,204
2023	252,598
2024	322,016
2025	323,835
Thereafter	6,044,151
Total	<u>\$ 7,179,454</u>

Peace River Center has certain loan covenants on the mortgage note payable with Bank of Central Florida, including certain financial ratios that must be met. Peace River Center was in compliance with its loan covenants for the year ended June 30, 2020.

In January 2018, Peace River Center completed construction of a new crisis stabilization facility in Lakeland, Florida, funded by Noncurrent Notes Payable and Noncurrent Notes Receivable issued under the New Markets Tax Credit (NMTC) program as provided by Section 45D of the IRC. The new facility furthers Peace River Center's mission by providing a location in which to engage, restore, and empower individuals in the community to reach their fullest potential.

The purpose of the tax credit is to encourage investment in low-income community businesses, by reducing the borrowing or financing costs to the businesses. Construction was funded by SunTrust Bank and their New Markets Tax Credit investment groups and intermediaries.

The NMTC provides tax credits over the first seven years to the NMTC investors. For the purposes of the Peace River Center transaction, SunTrust Community Capital LLC (a subsidiary of SunTrust Bank) served as the NMTC Investor. Peace River Center expects to have the net NMTC debt substantially reduced through equity conversions in 2022, upon the exercise of a \$1,000 put option offered to SunTrust Community Capital LLC upon the conclusion of the NMTC Compliance Period. While the put option is at the election of SunTrust Community Capital LLC, it is industry practice for the NMTC Investor to put its interest to the sponsor upon the successful completion of the NMTC Compliance Period.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 9 MORTGAGES AND NOTES PAYABLE (CONTINUED)

This net NMTC debt which is expected to be substantially reduced through equity conversions in 2022 is comprised of the Noncurrent Notes Payable by Peace River Center to the NMTC private investment groups, less Noncurrent Notes Receivable (see Note 4) owed to Properties II by the NMTC private investment groups, as follows:

NMTC Transaction		NMTC Noncurrent Notes		Net NMTC Debt
Date	Equity Conversion	Payable	Receivable	
Dec 2015	Dec 2022	\$ 3,381,500	\$ 3,381,500	\$ -
Dec 2015	Dec 2022	<u>1,468,500</u>	<u>-</u>	<u>1,468,500</u>
Total		<u>\$ 4,850,000</u>	<u>\$ 3,381,500</u>	<u>\$ 1,468,500</u>

See Note 16 for additional details.

Interest expense totaled \$226,443 and \$231,061 for the years ended June 30, 2020 and 2019, respectively.

NOTE 10 LINE OF CREDIT

Peace River Center has a line of credit totaling \$800,000 which is secured by real estate. Advances on the line of credit are payable on demand and carry an interest rate of 0.5% over prime. There were no borrowings outstanding at June 30, 2020 or 2019.

NOTE 11 RISK MANAGEMENT

Peace River Center is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Peace River Center insures itself against these risks with various insurance policies. All insurance coverage amounts remained constant from the prior year.

Peace River Center is self-insured for group health insurance. Peace River Center has insurance to cover individual losses greater than \$90,000 and \$80,000 for calendar years 2020 and 2019, respectively. Estimated claims incurred but not reported as of June 30, 2020 and 2019 were \$267,000 and \$203,000, respectively. Settlements did not exceed insurance coverage in fiscal years 2020 and 2019, respectively.

The liability currently provided is Peace River Center's maximum run-off claims liability. Peace River Center is reinsured for all losses greater than the maximum claims liability.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 11 RISK MANAGEMENT (CONTINUED)

Claims payable is recorded in the combined statements of financial position as accrued expenses. Changes in Peace River Center's claims payable at June 30 are as follows:

	Current Year Claims Payable Beginning of Year	Claims and Changes In Estimates	Claim Payments	Current Year Claims Payable End of Year
2018 - 2019	\$ 224,000	\$ 1,833,970	\$ 1,854,970	\$ 203,000
2019 - 2020	\$ 203,000	\$ 2,351,661	\$ 2,287,661	\$ 267,000

NOTE 12 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions in the accompanying combined statement of financial position consist of pledges receivable for a capital campaign in the amount of \$19,385 and \$128,235 as of June 30, 2020 and 2019, respectively. Net assets were released from restriction in the amount of \$108,850 and \$504,421 for the years ended June 30, 2020 and 2019, respectively as a result of purpose conditions being met.

NOTE 13 THIRD-PARTY RATE ADJUSTMENTS AND REVENUE

Service fees are subject to audit and retroactive adjustment by respective third-party fiscal intermediaries. In the opinion of management, these adjustments, if any, would not be material to the financial position or results of operations of Peace River Center.

NOTE 14 CONTRIBUTED SERVICES

Peace River Center is the beneficiary of the diligent efforts of many dedicated volunteers. These volunteers have assisted Peace River Center in such areas as domestic violence counseling, rape counseling, and administrative services. Approximately 2,000 hours and 3,000 hours have been contributed by these volunteers during the fiscal years ending June 30, 2020 and 2019, respectively. Peace River Center has not included the value of these hours in its reported revenues and expenses as the services do not meet recognition criteria according to accounting principles generally accepted in the United States of America.

NOTE 15 RELATED PARTY TRANSACTIONS

Peace River Center utilizes CPS Investment Advisors (CPS) for employee retirement benefits consulting services. A board member, who is a CPS employee, manages the Peace River Center account. Fees paid to CPS are the responsibility of the benefit plans.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 16 NEW MARKETS TAX CREDIT TRANSACTIONS

Peace River Center entered into several debt and receivable transactions during the fiscal year ended June 30, 2016, in order to make additional funds available to it through the New Markets Tax Credit (NMTC) Program, as described in Note 9. As part of these transactions, Peace River Center created Peace River Center Properties II, Inc. (Properties II) as described in Note 1 under Nature of Organization.

The NMTC Program permits taxpayers to claim a credit against federal income taxes for Qualified Equity Investments (QEI) in designated Community Development Entities (CDEs). These designated CDEs must use substantially all (85%) of the proceeds to make Qualified Low-Income Community Investments (QLICI). The taxpaying investor is provided with a tax credit which is claimed over a seven-year period.

2015 NMTC Transaction

Peace River Center made a \$3,381,500 loan to PRC Lakeland Investment Fund, LLC (Investment LLC). SunTrust, through its SunTrust Community Capital LLC (the Investor), made a \$1,618,500 capital contribution into Investment LLC.

Investment LLC utilized the proceeds from the Peace River Center loan and the capital by the Investor, to acquire an interest in Community Hospitality Healthcare Services Subsidiary CDE 28, LLC through the making of a \$5,000,000 capital contribution which qualified as a qualified equity investment (QEI) for purposes of the New Markets Tax Credit program.

Community Hospitality Healthcare Services Subsidiary CDE 28, LLC then made QLICI loans totaling \$4,850,000 to Properties II, pursuant to two promissory notes in the amounts of \$3,381,500 and \$1,468,500, respectively.

Properties II used the proceeds from the QLICI loans to fund construction of a new Crisis Stabilization Unit in Lakeland, Florida.

In connection with the transaction, Peace River Center also entered into a put option with the Investor. The agreements allow the Investor to put its interest in Investment LLC to Peace River Center at any time during the six months following the seventh anniversary of the effective date (which corresponds to the end of the NMTC Compliance Period under Section 45D of the Code). As noted above, while this option is at the discretion of Investment LLC (or the Investor), it is common industry practice for the Investor to elect such option upon the completion of the NMTC Compliance Period.

The purchase price of the interest is \$1,000 plus the cost of third-party expenses associated with the completion of such transfer. Additionally, Peace River Center was granted a call option, which can be utilized if Investment LLC does not exercise their put option. Pursuant to such call option, Peace River Center may acquire the Investor's interest in Investment LLC, during the latter of six months following of the seventh anniversary of the effective date or six months following the receipt of the nonput election notice by the Investor. The purchase price of the call option is the fair market value of the Investors' interest at the time of the call. No amounts have been recorded on the accompanying combined financial statements related to the put and call options.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 16 NEW MARKETS TAX CREDIT TRANSACTIONS (CONTINUED)

Associated with this transaction, interest income from the note receivable in the amount of \$46,534 and \$48,689 was recognized during the years ended June 30, 2020 and 2019, respectively. Interest expense on the related QLICI loans was \$69,816 and \$69,816 for the years ended June 30, 2020 and 2019, respectively.

NOTE 17 PAYCHECK PROTECTION PROGRAM LOAN

On April 15, 2020, Peace River Center received proceeds in the amount of \$3,655,580 to fund payroll, rent, utilities and interest on mortgages and existing debt through the Paycheck Protection Program (the PPP loan). The PPP loan may be forgiven by the U.S. Small Business Administration (SBA) subject to certain performance barriers, as outlined in the loan agreement and the CARES Act. Therefore, Peace River Center has classified this loan as a conditional contribution for accounting purposes. Peace River Center recognized \$3,215,757 of government contribution revenue related to this agreement during the year ended June 30, 2020, which represents the portion of the PPP loan funds for which the performance barriers have been met. As of June 30, 2020, Peace River Center has not satisfied the performance barriers attributable to \$439,823 of the PPP loan proceeds, and this amount is classified as deferred revenue in the accompanying combined statements of financial position. Peace River Center has applied for forgiveness subsequent to year-end. The SBA has not formally forgiven any portion of Peace River Center's obligation under this PPP loan. If the SBA determines that a portion of the PPP loan proceeds will not be forgiven, Peace River Center would be obligated to repay those funds to the SBA at an interest rate of 1% over a period of two years, with payments deferred for up to six months.

NOTE 18 RISK AND UNCERTAINTY

Prior to year-end, a pandemic of the Coronavirus (COVID-19) was declared by the World Health Organization. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses and communities. Specific to Peace River Center, COVID-19 may impact various parts of its operations and financial results for the year ended June 30, 2021, including the fair market value of its investments. As of December 10, 2020, the amount of likelihood of loss, if any relating to these events, is not determined. In preparing these financial statements, Peace River Center has evaluated events and transactions for potential recognition or disclosure through the report date of the financial statements.

NOTE 19 SUBSEQUENT EVENTS

On July 17, 2020, Peace River Center entered into a mortgage with the Bank of Central Florida to purchase a building in the amount of \$650,250. The loan is payable in monthly payments of \$4,746 beginning on August 15, 2020 with payments continuing through June 15, 2030. The mortgage is calculated with an interest rate of 3.750% per annum. A final balloon payment of \$263,664 is payable on July 15, 2030.

SUPPLEMENTARY INFORMATION

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC.
SCHEDULE OF FUNDING AND REVENUE SOURCES
YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019)

	Case Management	Crisis Stabilization	Crisis Support / Emergency	Medical Services	Room and Board Level 2	Supported Employment
IA. STATE SAMH FUNDING						
(1) CFBHN	\$ 376,533	\$ 2,146,544	\$ 603,460	\$ 524,683	\$ 367,401	\$ 62,047
Total State SAMH Funding	376,533	2,146,544	603,460	524,683	367,401	62,047
IB. OTHER GOVERNMENT FUNDING						
(1) Other State Agency Funding	-	65,000	26,559	132,637	101,279	-
(2) Medicaid - Suncoast Region	115,689	1,528,239	465,499	394,235	28,610	-
(3) Medicaid - All Other Regions	-	-	-	-	-	-
(4) Local Government	61,226	1,108,373	221,801	75,409	-	-
(5) Federal Grants and Contracts	-	-	7,182	9,473	-	-
(6) In-Kind from Local Government Only	-	-	-	-	-	-
Total Other Government Funding	176,915	2,701,612	721,041	611,754	129,889	-
IC. ALL OTHER REVENUES						
(1) 1st 2nd Party Payments	467	30,747	30,605	21,547	2,739	-
(2) 3rd Party Payments (except Medicare)	1	351,367	43,977	31,134	-	-
(3) Medicare	-	695,162	160,875	164,669	-	-
(4) Contributions	-	6,274	13,092	-	408	-
(5) Other	137	1,537	712	172	124,584	20
(6) In-Kind	-	-	-	-	2,078	-
Net Bad Debt Expense	-	-	-	-	-	-
Total All Other Revenues	605	1,085,087	249,261	217,522	129,809	20
Total Funding	\$ 554,053	\$ 5,933,243	\$ 1,573,762	\$ 1,353,959	\$ 627,099	\$ 62,067

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC.
SCHEDULE OF FUNDING AND REVENUE SOURCES (CONTINUED)
YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019)

	Supported Living	Outpatient - Group	SRT	Clubhouse	Substance Abuse (Outpatient)	FITT
IA. STATE SAMH FUNDING						
(1) CFBHN	\$ 39,386	\$ 168,357	\$ 2,593,076	\$ 502,376	\$ 369,064	\$ 350,153
Total State SAMH Funding	39,386	168,357	2,593,076	502,376	369,064	350,153
IB. OTHER GOVERNMENT FUNDING						
(1) Other State Agency Funding	-	11,708	75,000	-	32,749	8,291
(2) Medicaid - Suncoast Region	-	370,158	-	421,026	88,952	-
(3) Medicaid - All Other Regions	-	-	-	-	-	-
(4) Local Government	56,628	-	-	-	-	-
(5) Federal Grants and Contracts	-	-	-	-	10,156	-
(6) In-Kind from Local Government Only	-	-	-	-	-	-
Total Other Government Funding	56,628	381,866	75,000	421,026	131,857	8,291
IC. ALL OTHER REVENUES						
(1) 1st 2nd Party Payments	(6)	(68)	(2,250)	(353)	9,143	(175)
(2) 3rd Party Payments (except Medicare)	-	-	-	-	18,862	-
(3) Medicare	-	(49)	-	-	7,303	-
(4) Contributions	-	2,662	3,753	3,382	7,213	902
(5) Other	33	56	456	5,122	84	113
(6) In-Kind	-	-	-	-	-	-
Net Bad Debt Expense	-	-	-	-	-	-
Total All Other Revenues	27	2,601	1,959	8,151	42,605	840
Total Funding	\$ 96,041	\$ 552,824	\$ 2,670,035	\$ 931,553	\$ 543,526	\$ 359,284

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC.
SCHEDULE OF FUNDING AND REVENUE SOURCES (CONTINUED)
YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019)

	FACT	Therapeutic Behavior Onsite	Children's Case Management	Children's Crisis Support / Emergency	Children's Medical Services	CAT
IA. STATE SAMH FUNDING						
(1) CFBHN	\$ 1,218,651	\$ 14,805	\$ 100,968	\$ 1,065,606	\$ 38,757	\$ 700,650
Total State SAMH Funding	1,218,651	14,805	100,968	1,065,606	38,757	700,650
IB. OTHER GOVERNMENT FUNDING						
(1) Other State Agency Funding	-	-	-	-	-	-
(2) Medicaid - Suncoast Region	-	115,369	291,694	13,655	318,202	-
(3) Medicaid - All Other Regions	-	-	-	-	-	-
(4) Local Government	-	-	-	-	-	-
(5) Federal Grants and Contracts	-	-	-	-	-	-
(6) In-Kind from Local Government Only	-	-	-	-	-	-
Total Other Government Funding	-	115,369	291,694	13,655	318,202	-
IC. ALL OTHER REVENUES						
(1) 1st 2nd Party Payments	41	56	253	-	3,521	(56)
(2) 3rd Party Payments (except Medicare)	-	822	846	-	21,621	-
(3) Medicare	-	-	-	-	-	-
(4) Contributions	5,716	56,911	10,634	-	38,948	6,423
(5) Other	223	118	184	207	126	179
(6) In-Kind	-	-	-	-	-	-
Net Bad Debt Expense	-	-	-	-	-	-
Total All Other Revenues	5,980	57,907	11,917	207	64,216	6,547
Total Funding	\$ 1,224,631	\$ 188,081	\$ 404,579	\$ 1,079,468	\$ 421,175	\$ 707,197

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC.
SCHEDULE OF FUNDING AND REVENUE SOURCES (CONTINUED)
YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019)

	Outreach	Outpatient Child - Individual	Children Group	Total SAMH	Non-SAMH	Support Services
IA. STATE SAMH FUNDING						
(1) CFBHN	\$ 289,027	\$ 39,427	\$ -	\$ 11,570,971	\$ 1	\$ -
Total State SAMH Funding	289,027	39,427	-	11,570,971	1	-
IB. OTHER GOVERNMENT FUNDING						
(1) Other State Agency Funding	-	-	-	453,223	2,387,317	-
(2) Medicaid - Suncoast Region	-	589,912	816	4,742,056	2,027,280	10,531
(3) Medicaid - All Other Regions	-	-	-	-	-	-
(4) Local Government	-	-	-	1,523,437	263,305	-
(5) Federal Grants and Contracts	-	-	-	26,811	-	-
(6) In-Kind from Local Government Only	-	-	-	-	-	-
Total Other Government Funding	-	589,912	816	6,745,527	4,677,902	10,531
IC. ALL OTHER REVENUES						
(1) 1st 2nd Party Payments	(140)	5,623	(31)	101,664	1,640	2,429
(2) 3rd Party Payments (except Medicare)	-	42,285	(182)	510,733	318,905	-
(3) Medicare	-	-	-	1,027,960	7,538	-
(4) Contributions	-	53,316	-	209,634	176,433	-
(5) Other	70	136	-	134,269	12,423	37,069
(6) In-Kind	-	-	-	2,078	27,326	1,173,171
Net Bad Debt Expense	-	-	-	-	-	-
Total All Other Revenues	(70)	101,360	(213)	1,986,338	544,265	1,212,669
Total Funding	\$ 288,957	\$ 730,699	\$ 603	\$ 20,302,836	\$ 5,222,168	\$ 1,223,200

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PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC.
SCHEDULE OF FUNDING AND REVENUE SOURCES (CONTINUED)
YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019)

	Indirect	Fundraising	Unallocated	Grand Total	(Summarized) 2019
IA. STATE SAMH FUNDING					
(1) CFBHN	\$ -	\$ -	\$ -	\$ 11,570,972	\$ 11,228,608
Total State SAMH Funding	-	-	-	11,570,972	11,228,608
IB. OTHER GOVERNMENT FUNDING					
(1) Other State Agency Funding	-	-	-	2,840,540	2,545,618
(2) Medicaid - Suncoast Region	-	-	-	6,779,867	6,529,232
(3) Medicaid - All Other Regions	-	-	-	-	-
(4) Local Government	-	-	-	1,786,742	1,926,126
(5) Federal Grants and Contracts	-	-	3,215,757	3,242,568	38,794
(6) In-Kind from Local Government Only	-	-	-	-	-
Total Other Government Funding	-	-	3,215,757	14,649,717	11,039,770
IC. ALL OTHER REVENUES					
(1) 1st 2nd Party Payments	-	-	-	105,733	62,248
(2) 3rd Party Payments (except Medicare)	-	-	-	829,638	518,529
(3) Medicare	-	-	-	1,035,498	778,596
(4) Contributions	136	704,881	(6,874)	1,084,210	2,215,816
(5) Other	125,545	116,156	95,318	520,780	737,543
(6) In-Kind	-	36,375	-	1,238,950	2,193
Net Bad Debt Expense	-	-	-	-	(11,959)
Total All Other Revenues	125,681	857,412	88,444	4,814,809	4,302,966
Total Funding	\$ 125,681	\$ 857,412	\$ 3,304,201	\$ 31,035,498	\$ 26,571,344

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC.
SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019)

	Case Management	Crisis Stabilization	Crisis Support / Emergency	Medical Services	Room and Board Level 2	Supported Employment	Supported Living
IIA. PERSONNEL EXPENSES							
(1) Salaries	\$ 271,226	\$ 4,189,547	\$ 1,413,543	\$ 1,035,496	\$ 422,547	\$ 47,538	\$ 36,049
(2) Benefits	65,782	818,882	357,859	165,364	98,807	11,128	12,814
Total Personnel Expenses	337,008	5,008,429	1,771,402	1,200,860	521,354	58,666	48,863
IIB. OTHER EXPENSES							
(1) Building Occupancy	22,905	301,735	65,896	31,279	33,635	1,501	3
(2) Professional Contractual Services	3,996	63,362	41,420	19,774	4,988	537	855
(3) Travel	9,216	5,052	3,089	5,517	1	229	503
(4) Equipment	8,882	71,834	37,589	18,674	24,307	581	2,171
(5) Food Services	42	101,097	222	303	39,815	9	-
(6) Medical and Pharmacy	58	61,233	352	198,453	154	9	14
(7) Subcontracted Services	-	-	-	-	-	-	-
(8) Insurance	9,770	52,678	28,021	7,541	16,641	1,412	2,095
(9) Interest Paid	20	23,170	2,589	1,181	12,252	1	-
(10) Operating Supplies and Expenses	56,393	328,110	103,856	41,122	61,823	2,529	50,693
(11) Other	-	-	6	8	-	-	-
(12) Donated Items	-	-	-	-	2,078	-	-
Total Other Expenses	111,282	1,008,271	283,040	323,852	195,694	6,808	56,334
Total Personnel and Other Expenses	448,290	6,016,700	2,054,442	1,524,712	717,048	65,474	105,197
IIC. DISTRIBUTED INDIRECT COSTS							
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-
(b) Administration	66,704	766,574	289,204	176,409	95,020	8,970	14,238
Total Actual Operating Expenses	514,994	6,783,274	2,343,646	1,701,121	812,068	74,444	119,435
IID. UNALLOWABLE COSTS	-	-	-	-	-	-	-
Total Allowable Operating Expenses	\$ 514,994	\$ 6,783,274	\$ 2,343,646	\$ 1,701,121	\$ 812,068	\$ 74,444	\$ 119,435
IIIE. CAPITAL EXPENDITURES	-	-	-	-	-	-	-

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC.
SCHEDULE OF FUNCTIONAL EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019)

	Outpatient - Group	SRT	Clubhouse	Outreach	Substance Abuse (Outpatient)	FITT	FACT
IIA. PERSONNEL EXPENSES							
(1) Salaries	\$ 141,559	\$ 1,286,091	\$ 290,765	\$ 179,223	\$ 262,468	\$ 204,319	\$ 685,815
(2) Benefits	35,090	271,382	73,100	35,163	58,446	55,084	137,323
Total Personnel Expenses	<u>176,649</u>	<u>1,557,473</u>	<u>363,865</u>	<u>214,386</u>	<u>320,914</u>	<u>259,403</u>	<u>823,138</u>
IIB. OTHER EXPENSES							
(1) Building Occupancy	56,156	186,149	71,441	17,619	11,085	12,419	56,135
(2) Professional Contractual Services	1,755	14,904	4,075	2,004	3,974	4,153	6,455
(3) Travel	806	1,509	2,704	6,145	728	6,306	8,224
(4) Equipment	6,763	29,407	13,570	6,672	5,582	6,190	15,300
(5) Food Services	12,595	94,590	26,922	2	473	-	3
(6) Medical and Pharmacy	28	28,043	67	31	1,733	48	96
(7) Subcontracted Services	-	-	-	-	-	-	-
(8) Insurance	4,943	22,133	7,425	1,943	3,474	3,489	14,977
(9) Interest Paid	1,441	23,338	1	43	3	6	72
(10) Operating Supplies and Expenses	29,382	142,129	41,507	22,492	32,924	21,941	263,748
(11) Other	1	-	-	-	3	-	-
(12) Donated Items	-	-	-	-	-	-	-
Total Other Expenses	<u>113,870</u>	<u>542,202</u>	<u>167,712</u>	<u>56,951</u>	<u>59,979</u>	<u>54,552</u>	<u>365,010</u>
Total Personnel and Other Expenses	<u>290,519</u>	<u>2,099,675</u>	<u>531,577</u>	<u>271,337</u>	<u>380,893</u>	<u>313,955</u>	<u>1,188,148</u>
IIIC. DISTRIBUTED INDIRECT COSTS							
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-
(b) Administration	51,961	264,370	113,973	35,653	47,228	43,514	148,671
Total Actual Operating Expenses	<u>342,480</u>	<u>2,364,045</u>	<u>645,550</u>	<u>306,990</u>	<u>428,121</u>	<u>357,469</u>	<u>1,336,819</u>
IIID. UNALLOWABLE COSTS	-	-	-	-	-	-	-
Total Allowable Operating Expenses	<u>\$ 342,480</u>	<u>\$ 2,364,045</u>	<u>\$ 645,550</u>	<u>\$ 306,990</u>	<u>\$ 428,121</u>	<u>\$ 357,469</u>	<u>\$ 1,336,819</u>
IIIE. CAPITAL EXPENDITURES	-	-	-	-	-	-	-

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC.
SCHEDULE OF FUNCTIONAL EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019)

	Therapeutic Behavior Onsite	Children's Case Management	Children's Crisis Support / Emergency	Children's Medical Services	CAT	Outpatient Child Individual	Outpatient Children Group
IIA. PERSONNEL EXPENSES							
(1) Salaries	\$ 161,154	\$ 315,370	\$ 263,196	\$ 507,333	\$ 400,780	\$ 586,201	\$ 967
(2) Benefits	48,475	85,951	84,302	98,732	83,472	122,046	248
Total Personnel Expenses	209,629	401,321	347,498	606,065	484,252	708,247	1,215
IIB. OTHER EXPENSES							
(1) Building Occupancy	2,836	10,595	6,680	13,903	51,208	30,199	41
(2) Professional Contractual Services	3,751	5,828	5,123	8,428	6,596	12,424	27
(3) Travel	8,674	14,999	9,261	2,850	12,284	888	2
(4) Equipment	4,902	8,836	5,121	8,631	15,173	14,290	40
(5) Food Services	1	2	9	190	-	91	1
(6) Medical and Pharmacy	50	78	81	72	146	84	-
(7) Subcontracted Services	-	-	-	-	-	-	-
(8) Insurance	2,563	5,008	8,735	5,527	8,651	5,817	4
(9) Interest Paid	28	40	44	246	2	1,401	-
(10) Operating Supplies and Expenses	25,560	37,488	18,463	22,568	34,098	32,998	62
(11) Other	-	-	-	3	17	4	-
(12) Donated Items	-	-	-	-	-	-	-
Total Other Expenses	48,365	82,874	53,517	62,418	128,175	98,196	177
Total Personnel and Other Expenses	257,994	484,195	401,015	668,483	612,427	806,443	1,392
IIC. DISTRIBUTED INDIRECT COSTS							
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-
(b) Administration	38,416	68,225	55,996	85,553	81,894	101,517	149
Total Actual Operating Expenses	296,410	552,420	457,011	754,036	694,321	907,960	1,541
IID. UNALLOWABLE COSTS	-	-	-	-	-	-	-
Total Allowable Operating Expenses	\$ 296,410	\$ 552,420	\$ 457,011	\$ 754,036	\$ 694,321	\$ 907,960	\$ 1,541
IIIE. CAPITAL EXPENDITURES	-	-	-	-	-	-	-

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC.
SCHEDULE OF FUNCTIONAL EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019)

	Total SAMH	Non-SAMH	Indirect	Fundraising	Unallocated	2020 Grand Total	(Summarized) 2019
IIA. PERSONNEL EXPENSES							
(1) Salaries	\$ 12,701,187	\$ 2,533,282	\$ 2,390,412	\$ 152,363	\$ (1,034)	\$ 17,776,210	\$ 16,076,721
(2) Benefits	2,719,450	882,275	463,404	28,914	-	4,094,043	3,417,662
Total Personnel Expenses	15,420,637	3,415,557	2,853,816	181,277	(1,034)	21,870,253	19,494,383
IIB. OTHER EXPENSES							
(1) Building Occupancy	983,420	359,538	15,544	58,050	160	1,416,712	1,414,076
(2) Professional Contractual Services	214,429	63,653	117,002	14,092	24,000	433,176	441,280
(3) Travel	98,987	45,816	9,086	557	-	154,446	211,337
(4) Equipment	304,515	76,670	38,026	25,312	-	444,523	409,469
(5) Food Services	276,367	70,887	5,777	32,104	123	385,258	406,994
(6) Medical and Pharmacy	290,830	1,762	325	28	-	292,945	218,790
(7) Subcontracted Services	-	-	-	-	-	-	-
(8) Insurance	212,847	55,431	25,843	3,963	-	298,084	283,894
(9) Interest Paid	65,878	15,167	8,606	-	-	89,651	92,294
(10) Operating Supplies and Expenses	1,369,886	422,101	213,081	53,291	709	2,059,068	2,120,333
(11) Other	42	49	10,000	-	40,000	50,091	318
(12) Donated Items	2,078	1,200,497	-	36,370	-	1,238,945	1,358,378
Total Other Expenses	3,819,279	2,311,571	443,290	223,767	64,992	6,862,899	6,957,163
Total Personnel and Other Expenses	19,239,916	5,727,128	3,297,106	405,044	63,958	28,733,152	26,451,546
IIC. DISTRIBUTED INDIRECT COSTS							
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-
(b) Administration	2,554,239	583,737	(3,184,660)	46,684	-	-	-
Total Actual Operating Expenses	21,794,155	6,310,865	112,446	451,728	63,958	28,733,152	26,451,546
IID. UNALLOWABLE COSTS							
Total Allowable Operating Expenses	\$ 21,794,155	\$ 6,310,865	\$ 112,446	\$ 451,728	\$ 63,958	\$ 28,733,152	\$ 26,451,546
IIIE. CAPITAL EXPENDITURES							
	-	-	-	-	-	-	-

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC.
SCHEDULE OF STATE EARNINGS
YEAR ENDED JUNE 30, 2020

1	Total Expenditures	\$ 28,795,593
2	Less Other State and Federal Funds	(12,862,976)
3	Less Non-Match SAMH Funds	(7,583,581)
4	Less Unallowable Costs per 65E-14, F.A.C.	<u>(216,150)</u>
5	Total Allowable Expenditures	<u>\$ 8,132,886</u>
6	Maximum Available Earnings (Line 5 times 75%)	\$ 6,099,665
7	Amount of State Funds Requiring Match	<u>3,987,391</u>
8	Amount Due to Department	<u>\$ -</u>

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC.
SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS
YEAR ENDED JUNE 30, 2020**

Program A	Cost Center B	State Contracted Rate C	Total Units of Service Provided D	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies E	Maximum # of Units Eligible for Payment by Department (D-E) F	Amount Paid for Services by the Department G	Maximum \$ Value of Units in Column F (F x C) H	Amount Owed to Department (G-H or \$-0-, Whichever is Greater) I
Children's MH	Crisis Stabilization Unit	\$ -	-	-	-	\$ -	\$ -	\$ -
Adult MH	Crisis Stabilization Unit	371.69	13,176	4,802	8,374	3,112,397	3,112,402	-
Children's SA	Substance Abuse Detox	-	-	-	-	-	-	-
Adult SA	Substance Abuse Detox	-	-	-	-	-	-	-
Adult MH	Short-Term Residential Treatment	236.81	10,980	-	10,980	2,600,174	2,600,174	-

Total Amount Owed to Department = \$ -

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC.
SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS
YEAR ENDED JUNE 30, 2020**

	Related Party	Allocation of Related Party Transactions Adjustment			
		State-Designated Cost Centers			Total
		1	2	3	
Revenues From Grantee					
Rent		\$ -	\$ -	\$ -	\$ -
Services		-	-	-	-
Interest		-	-	-	-
Other		-	-	-	-
Total Revenue From Grantee		-	-	-	-
Expenses Associated with Grantee Transactions:					
Personnel Services		-	-	-	-
Depreciation		-	-	-	-
Interest		-	-	-	-
Other		-	-	-	-
Total Associated Expenses		-	-	-	-
Related Party Transaction Adjustment		\$ -	\$ -	\$ -	\$ -

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
COMBINING SCHEDULE OF FINANCIAL POSITION
JUNE 30, 2020

ASSETS	Peace River Center for Personal Development	Peace River Center Properties	Peace River Center Properties II	Eliminations	Total
CURRENT ASSETS					
Cash and Cash Equivalents	\$ 6,877,092	\$ 9,402	\$ 37,169	\$ -	\$ 6,923,663
Accounts Receivable, Net	2,256,472	4,681	-	-	2,261,153
Tenant Accounts Receivable, Net	-	1,958	-	-	1,958
Inventory	264,563	-	-	-	264,563
Prepaid Expenses	200,509	4,074	-	(12,445)	192,138
Deposits	8,335	-	-	-	8,335
Current Portion of Pledges Receivable	15,045	-	-	-	15,045
Total Current Assets	9,622,016	20,115	37,169	(12,445)	9,666,855
RESTRICTED DEPOSITS AND FUNDED RESERVES					
Reserve for Client Funds	54,826	-	-	-	54,826
Tenant Security Deposits Held in Trust	-	5,217	-	-	5,217
Reserve for Replacements	-	28,281	-	-	28,281
Reserve for Construction	-	-	98,664	-	98,664
Total Restricted Deposits	54,826	33,498	98,664	-	186,988
PROPERTY, PLANT, AND EQUIPMENT, NET	2,389,087	274,397	5,430,791	-	8,094,275
OTHER ASSETS					
Notes Receivable - New Markets Tax Credit	3,381,500	-	-	-	3,381,500
Pledges Receivable, Long-Term	4,340	-	-	-	4,340
Intercompany Receivables	469,648	-	-	(469,648)	-
Beneficial Interest in Assets Held by GiveWell Community Foundation	18,705	-	-	-	18,705
Other Assets	1,575	-	-	-	1,575
Total Other Assets	3,875,768	-	-	(469,648)	3,406,120
Total Assets	\$ 15,941,697	\$ 328,010	\$ 5,566,624	\$ (482,093)	\$ 21,354,238

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
COMBINING SCHEDULE OF FINANCIAL POSITION (CONTINUED)
JUNE 30, 2020

LIABILITIES AND NET ASSETS	Peace River Center for Personal Development	Peace River Center Properties	Peace River Center Properties II	Eliminations	Total
CURRENT LIABILITIES					
Accounts Payable	\$ 359,453	\$ 4,575	\$ 28,184	\$ -	\$ 392,212
Accrued Expenses	1,596,404	4,850	-	-	1,601,254
Accrued Annual Leave	942,647	-	-	-	942,647
Deferred Revenue	837,346	3,571	12,445	(12,445)	840,917
Intercompany Payables	-	-	469,648	(469,648)	-
Security Deposits Payable	5,943	4,391	-	-	10,334
Reserve for Client Funds	54,826	-	-	-	54,826
Current Portion of Long-Term Debt	90,645	26,005	-	-	116,650
Total Current Liabilities	<u>3,887,264</u>	<u>43,392</u>	<u>510,277</u>	<u>(482,093)</u>	<u>3,958,840</u>
LONG-TERM LIABILITIES					
Mortgages and Notes Payable, Net Deferred Loan Costs	1,911,530	286,401	-	-	2,197,931
New Markets Tax Credit Notes Payable, Net Deferred Loan Costs	-	-	4,765,822	-	4,765,822
Total Long-Term Liabilities	<u>1,911,530</u>	<u>286,401</u>	<u>4,765,822</u>	<u>-</u>	<u>6,963,753</u>
Total Liabilities	5,798,794	329,793	5,276,099	(482,093)	10,922,593
NET ASSETS					
Without Donor Restrictions					
Undesignated	10,104,813	(1,783)	290,525	-	10,393,555
Designated by Board for Assets Held in GiveWell Community Foundation	18,705	-	-	-	18,705
Total Without Donor Restrictions	<u>10,123,518</u>	<u>(1,783)</u>	<u>290,525</u>	<u>-</u>	<u>10,412,260</u>
With Donor Restrictions	19,385	-	-	-	19,385
Total Net Assets	<u>10,142,903</u>	<u>(1,783)</u>	<u>290,525</u>	<u>-</u>	<u>10,431,645</u>
Total Liabilities and Net Assets	<u>\$ 15,941,697</u>	<u>\$ 328,010</u>	<u>\$ 5,566,624</u>	<u>\$ (482,093)</u>	<u>\$ 21,354,238</u>

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
COMBINING SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2020

	Peace River Center for Personal Development	Peace River Center Properties	Peace River Center Properties II	Eliminations	Total
FUNDING AND REVENUES WITHOUT DONOR RESTRICTIONS					
Government Funding					
Substance Abuse and Mental Health: Adult and Children Mental Health	\$ 11,570,972	\$ -	\$ -	\$ -	\$ 11,570,972
Net Patient Service Fees	8,750,736	-	-	-	8,750,736
Other Government Funding					
Other Federal and State Grants and Contracts	5,987,769	-	-	-	5,987,769
Local Government	1,786,742	-	-	-	1,786,742
Total Other Government Funding	7,774,511	-	-	-	7,774,511
Other Funding and Revenues					
Contributions	2,323,160	-	-	-	2,323,160
Other	510,109	8	-	(12,812)	497,305
Rental	-	218,230	-	-	218,230
Program Income	10,671	-	146,604	(146,604)	10,671
Net Assets Released From Restrictions	108,850	-	-	-	108,850
Total Other Funding and Revenues	3,048,129	218,238	146,604	(159,416)	3,253,555
Total Funding and Revenues Without Donor Restrictions	31,144,348	218,238	146,604	(159,416)	31,349,774
EXPENSES					
Program Services	24,967,044	143,615	352,900	(146,604)	25,316,955
Management and General	3,361,064	61,765	22,974	(12,812)	3,432,991
Fundraising	405,044	-	-	-	405,044
Total Expenses	28,733,152	205,380	375,874	(159,416)	29,154,990

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
COMBINING SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS (CONTINUED)
YEAR ENDED JUNE 30, 2020

	Peace River Center for Personal Development	Peace River Center Properties	Peace River Center Properties II	Eliminations	Total
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>\$ 2,411,196</u>	<u>\$ 12,858</u>	<u>\$ (229,270)</u>	<u>\$ -</u>	<u>\$ 2,194,784</u>
REVENUE WITH DONOR RESTRICTIONS					
Contributions	-	-	-	-	-
Net Assets Released From Restrictions	(108,850)	-	-	-	(108,850)
Total Revenue With Donor Restrictions	<u>(108,850)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(108,850)</u>
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS	<u>(108,850)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(108,850)</u>
CHANGE IN NET ASSETS	<u>2,302,346</u>	<u>12,858</u>	<u>(229,270)</u>	<u>-</u>	<u>2,085,934</u>
Net Assets (Deficit) - Beginning of Year	<u>7,840,557</u>	<u>(14,641)</u>	<u>519,795</u>	<u>-</u>	<u>8,345,711</u>
NET ASSETS (DEFICIT) - END OF YEAR	<u>\$ 10,142,903</u>	<u>\$ (1,783)</u>	<u>\$ 290,525</u>	<u>\$ -</u>	<u>\$ 10,431,645</u>

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
COMBINED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

Grantor/Pass-through Agency Program Title	CFDA CSFA No.	Contract Grant No.	Expenditures
<u>Federal Awards</u>			
<u>U.S. Department of Health and Human Services</u>			
Passed Through Florida Central Florida Behavior Health Network (CFHBN)			
<i>Substance Abuse and Mental Health (SAMH) Program (Other Cluster Program)</i>			
SAMH Program	93.667	QD1A9	\$ 55,556
SAMH Program	93.778	QD1A9	268,413
SAMH Program	93.958	QD1A9	1,142,896
SAMH Program	93.959	QD1A9	301,468
Total Other Cluster SAMH Program			<u>1,768,332</u>
Passed Through Florida Coalition Against Domestic Violence			
Domestic Violence Program (Temporary Assistance for Needy Families Cluster Program)	93.558 *	20-2218-DVS	222,848
Domestic Violence Program	93.671	LN056	200,934
Total Florida Coalition Against Domestic Violence			<u>423,782</u>
Passed Through Heartland for Children (Other Cluster Program)			
Home To Stay Program	93.556	NPRMS1	503,685
Home To Stay Program	93.558 *	NPRMS1	14,635
Home To Stay Program	93.669	NPRMS1	1,322
Total Other Cluster Heartland for Children			<u>519,642</u>
 Total U.S. Department of Health and Human Services			 <u>2,711,756</u>

* Sum of CFDA 93.558 = \$237,483

See accompanying Notes to Combined Schedule of Expenditures of Federal Awards.

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**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
COMBINED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Grantor/Pass-through Agency Program Title	CFDA CSFA No.	Contract Grant No.	Expenditures
<u>U.S. Department of Housing and Urban Development</u>			
Supportive Housing for Persons with Disabilities	14.181	067-EH226-L8-CMI	\$ 336,182
Community Development Block Grant	14.218	PFC190001	150,000
Emergency Solutions Grant	14.231	E190002	28,955
Lower Income Housing Assistance Program Section 8 Moderate Rehabilitation (Section 8 Project Based Cluster Program)	14.856	A-87-0385	159,756
Total U.S. Department of Housing and Urban Development			<u>674,893</u>
<u>U.S. Department of Justice/Office of the Attorney General</u>			
Passed Through State of Florida Council Against Sexual Violence Sexual Violence Prevention Program-Services	16.017	16SAS19	54,017
Passed Through Florida Coalition Against Domestic Violence Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	20-2218-GTEA	128,247
Victims of Crime Act (VOCA)		VOCA-2018-00283 and VOCA-2019- 00177	
	16.575		<u>238,541</u>
Total U.S. Department of Justice/Office of the Attorney General			<u>420,805</u>
<u>U.S. Department of Agriculture</u>			
Passed Through State of Florida Department of Elder Affairs Adult Care Food Program	10.558	Y6075	11,708
Passed Through State of Florida Department of Health Child Care Food Program	10.558	H-1766	16,212
Total U.S. Department of Agriculture			<u>27,920</u>
<u>U.S. Department of Transportation</u>			
Passed through State of Florida Department of Transportation Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	1001-2019-8	101,279
Total Expenditures of Federal Awards			<u>\$ 3,936,653</u>

See accompanying Notes to Combined Schedule of Expenditures of Federal Awards.

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PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
NOTES TO COMBINED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2020

NOTE 1 BASIS OF PRESENTATION

The accompanying combined schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Peace River Center for Personal Development, Inc. and Affiliates (Peace River Center) under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of Peace River Center, it is not intended to and does not present the financial position, statement of activities and changes in net assets, functional expenses or cash flows Peace River Center for Personal Development, Inc.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Peace River Center has elected to not use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 MAJOR PROGRAM DETERMINATION

The Substance Abuse and Mental Health Program and the Heartland for Children have funding sources that include multiple federal awards. In accordance with 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, each major program cannot be "unclustered" and, therefore, has been tested as a cluster. See the Summary of Auditors' Results on pages 54 for a total listing of each major program by CFDA.

NOTE 4 LOANS OUTSTANDING

Peace River Center had the following loan balance outstanding at June 30, 2020:

<u>Program Title</u>	<u>CFDA</u>	<u>Amount</u>
HUD Insured Mortgage	14.181	\$ 336,182

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
NOTES TO COMBINED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

NOTE 5 RECONCILIATION

Peace River Center received state matching dollars, which are not reported on the Combined Schedule of Expenditures of Federal Awards, but were included in the supplementary Combining Schedule of Activities and Changes in Net Assets. Below are the reconciling items:

<u>State Match Not Subject To Single Audit</u>	<u>Amount</u>
SAMH Program (QD1A9)	\$ 9,804,718
Domestic Violence Program (20-2218)	531,306
Home To Stay (NPRMS1)	67,026
Total	<u>\$ 10,403,050</u>

NOTE 6 SUBRECIPIENTS

Peace River Center does not pass through funds to any subrecipients, therefore there were no subrecipient payments for the year ended June 30, 2020.



CliftonLarsonAllen LLP
CLAAconnect.com

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF COMBINED FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Peace River Center for Personal Development, Inc.
and Affiliates
Bartow, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Peace River Center for Personal Development, Inc., which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 10, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Peace River Center for Personal Development, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Peace River Center for Personal Development, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Peace River Center for Personal Development, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Board of Directors
Peace River Center for Personal Development, Inc.
and Affiliates

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Peace River Center for Personal Development, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Lakeland, Florida
December 10, 2020



CliftonLarsonAllen LLP
CLAconnect.com

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
Peace River Center for Personal Development, Inc.
and Affiliates
Bartow, Florida

Report on Compliance for Each Major Federal

We have audited Peace River Center for Personal Development, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Peace River Center for Personal Development, Inc.'s major federal programs for the year ended June 30, 2020. Peace River Center for Personal Development, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Peace River Center for Personal Development, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Peace River Center for Personal Development, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Peace River Center for Personal Development, Inc.'s compliance.

Board of Directors
Peace River Center for Personal Development, Inc.
and Affiliates

Opinion on Each Major Federal Program

In our opinion, Peace River Center for Personal Development, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of Peace River Center for Personal Development, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Peace River Center for Personal Development, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Peace River Center for Personal Development, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Lakeland, Florida
December 10, 2020

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2020**

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weaknesses identified? _____ yes _____ x _____ no
 - Significant deficiency identified? _____ yes _____ x _____ no
3. Noncompliance material to financial statements noted? _____ yes _____ x _____ no

Federal Awards

1. Internal control over major federal programs:
- Material weaknesses identified? _____ yes _____ x _____ no
 - Significant deficiency identified? _____ yes _____ x _____ no
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes _____ x _____ no

Identification of Major Federal Programs

Federal Awards

CFDA Number

Other Cluster Substance Abuse and Mental Health Program:

DCF Program	93.667
DCF Program	93.778
DCF Program	93.958
DCF Program	93.959

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

_____ x _____ yes _____ no

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: January 5, 2021

PRESENTER: Clinton Howerton, Jr., P.E., County Engineer
Jonathan Harrison, Road and Bridge Director

SUBJECT/TITLE: Request to waive the Landfill Tipping Fees and the approval to donate, deliver and haul away up to 9 loads of clean sand by Road and Bridge for the Highlands County Junior Livestock Show at the Highlands County Fair

STATEMENT OF ISSUE

The Highlands County Junior Livestock Committee is requesting that the Board waive the landfill tipping fees for waste collected during the Highlands County Fair. The fair is scheduled for February 11, 2021 to February 20, 2021. The waste will be hauled to the Landfill the week of the event. The Highlands County Junior Livestock Committee's request for waived tipping fees have been approved in the past.

The Highlands County Junior Livestock Committee has requested the Board of County Commissioners to donate, deliver and haul away to the Landfill (after the fair is over) up to 9 loads of clean sand to be used during the 2021 Highlands County Fair. There will be no charges associated with the Landfill disposal. A letter from the Highlands County Fair Livestock Committee is included in the agenda back up, as well as, a list of historical requests made by the Highlands County Fair Livestock Committee.

RECOMMENDED ACTION

Motion to approve waiving the Landfill tipping fees, and the donation, delivery and haul away of up to 9 loads of clean sand by Road and Bridge for the Highlands County Junior Livestock Committee at the Highlands County Fair.

FISCAL IMPACT

Landfill staff estimates the fair will generate approximately 11 tons of waste at a cost of \$45.00 per ton for a total of \$495.00. The figures are based upon staff estimate of two (2) roll off bins. In addition, Road and Bridge estimates total cost, including delivery and removal is to be approximately \$1,400.00, which includes donation of sand, delivery and cost to haul away after the Highlands County Fair is completed.

Attachments: [2021 Letter - Request to Waive Landfill Tipping Fees.pdf](#)
[HC Junior Livestock Comm. Table of Waived Tipping fees.pdf](#)
[2021 Letter - Request of Sand.pdf](#)
[Fair Assoc Previous 2020.pdf](#)



December 9, 2020

Highlands County Board of County Commissioners
600 S. Commerce Avenue
Sebring, FL 33870

RE: Waiver of Landfill Tipping Fees

Dear Honorable Commissioners:

The Highlands County Junior Livestock Show provides the opportunity for over 250 Highlands County students to develop work ethic, financial responsibility, sportsmanship and a better knowledge of agricultural production. Animals begin arriving at the Highlands County Fair beginning on Thursday, February 11, 2021, and depart on Saturday, February 20, 2021.

On behalf of the Highlands County Junior Livestock Committee, I would like to request that the landfill tipping fees be waived for the livestock waste generated during the 2021 Junior Livestock Show at the Highlands County Fair.

We appreciate your past support of this program and thank you for your consideration of this year's request.

Respectively Submitted,

A handwritten signature in black ink, which appears to read "Darin Hood".

Darin Hood
Chairman

**HIGHLANDS COUNTY LANDFILL
TIPPING FEES WAIVED
Highlands County Junior Livestock Committee**

Transaction Number	Date	MT	Tons	Cost Per Ton if Charged	Total Fees Waived	Note
<u>2019</u>						Board waived fees - Highlands County Junior Livestock Committee
1596969	2/14/2019	2002	4.91	\$ 45.00	\$220.95	
1597197	2/16/2019	2002	6.01	\$ 45.00	\$270.45	
					\$491.40	
<u>2020</u>						Board waived fees - Highlands County Junior Livestock Committee
1631335	2/18/2020	2002	7.29	\$ 45.00	\$328.05	
1631361	2/18/2020	2002	1.05	\$ 45.00	\$47.25	
					\$375.30	



December 9, 2020

Highlands County Board of County Commissioners
600 S. Commerce Avenue
Sebring, FL 33870

RE: Request for Sand

Dear Honorable Commissioners:

The Highlands County Junior Livestock Show provides the opportunity for over 250 Highlands County students to develop work ethic, financial responsibility, sportsmanship and a better knowledge of agricultural production. Animals begin arriving at the Highlands County Fair beginning on Thursday, February 11, 2021, and depart on Saturday, February 20, 2021.

On behalf of the Highlands County Junior Livestock Committee, I would like to request up to nine (9) loads of sand to be provided and delivered to the Highlands County Fairgrounds prior to the 2021 Highlands County Fair and Junior Livestock Show. The sand will be utilized by the youth exhibitors of Highlands County for bedding of their animals throughout the week and for use in the show arena. As in years past, we request the removal of the sand for alternative BOCC purposes at the conclusion of the 2021 Highlands County Fair. The sand for removal will be stockpiled in a central location for ease of BOCC staff removing the material.

We greatly appreciate your past support of this program and your continued support of the youth in our community, and thank you for your consideration of this year's request.

Respectively Submitted,

A handwritten signature in black ink, which appears to read "Darin Hood".

Darin Hood
Chairman

PREVIOUS ASSISTANCE TO THE FAIR ASSOCIATION

Delivered 6 loads of sand to the Highlands County Fair Association
With a fiscal impact of \$517.71 7/7/2012

Delivered 6 loads of sand to the Highlands County Fair Association
With a fiscal impact of \$517.71 1/8/2013

Delivered 2 loads of shell to the Highlands County Fair Association
With a fiscal impact of \$625.95 10/15/2013

Delivered 10 loads of fill material to the Highlands County Fair Association
With a fiscal impact of \$894.45 12/16/2014

Repair of a washout around a structure at the edge of the parking lot.
With a fiscal impact of \$2,293.94 1/20/2015

Delivered 10 loads of fill dirt to the Highlands County Fair Association
With a fiscal impact of \$908.30 11/17/2015

Delivered 11 loads of fill dirt to the Highlands County Fair Association Junior
With a fiscal impact of \$999.13 11/1/16

Delivered 10 loads of fill dirt to the Highlands County Fair Association. With a
fiscal impact of \$950.00 1/16/2018

Delivered and hauled away 7 loads of fill dirt to Highlands County Fair Association Junior
Livestock with a fiscal impact of \$1575.00. 2019

Delivered and hauled away 9 loads of clean sand to be used for the Highlands County Junior
Livestock Committee with a fiscal impact of approximately \$1,600.00. 12/2019

Delivered 3 loads of stabilizer to be used on the vacant lot for parking with a fiscal impact of
approximately \$600.00. 12/2019

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: January 5, 2021

PRESENTER: Rachel Barry, Zoning Supervisor

SUBJECT/TITLE: Request approval for the reappointment of Bob Howard as a regular member of the Zoning Board of Adjustment (BOA) and the Planning and Zoning Commission/Local Planning Agency (P&Z).

STATEMENT OF ISSUE

Mr. Howard's current term is set to expire on January 15, 2021, which will leave a vacancy for the Zoning Board of Adjustment (BOA) and the Planning and Zoning Commission/Local Planning Agency (P&Z). Mr. Howard has applied to be reappointed for another four (4) year term.

RECOMMENDED ACTION

Move to approve the reappointment of Bob Howard as a regular member of the Zoning Board of Adjustment (BOA) and the Planning and Zoning Commission/Local Planning Agency (P&Z).

FISCAL IMPACT

No fiscal impact.

Attachments: [Resume B Howard.pdf](#)

Resume

(To request appointment to a board, committee, authority or other special activity)

Name Walter Robert Howard Jr. (Bob)
 Address: 20 Cole Danley Drive, L. Placid, FL 33852
 Phone: 239-243-4644

I wish to be appointed to the following board, committee, authority or special activity of the
 Highlands County Board of County Commissioners: Planning & Zoning Board of Adjustments
 as a: regular member alternate advisory only

Employment experience

Current: Engineer
 Brief description: Civil, water resources

Previous:

Brief description:

Education/special training

High School: LaBelle High School
 College: Univ. of Florida, Georgia Tech
 Special training: Professional Engineer

Activities & interests:

Outdoors, water ski, hunting, photography, snow skiing

List any boards or committees to which you are currently appointed, elected offices held, or law enforcement positions held:

Currently on P&Z & BOA

Are you related to any county employee or county commissioner? Yes ☐ No ☒

Name of relative:

Relationship:

Important:

The Highlands County Board of County Commissioners has an adopted Code of Conduct for persons serving on committees, boards, and panels appointed by the Highlands County Board of County Commissioners. Part II, number 10, of the Code of Conduct prohibits Being convicted of a felony or first degree misdemeanor as defined by Florida Statutes or any other crime involving moral turpitude. Have you ever been convicted of a crime that would preclude you from serving on a committee, board or panel? Yes ☐ No ☒

Signature [Signature] Date submitted 11/10/2020

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: January 5, 2021

PRESENTER: Sarah Beth Rogers, Children's Advocacy Center Manager/Children's Services Council Executive Director

SUBJECT/TITLE: Request approval to appoint Victoria Gamez and Dr. Felicia Dozier as voting members of the Children's Services Council.

STATEMENT OF ISSUE

Last year the Highlands County Children's Services Council (CSC) revised its Bylaws to be better align with the statutory requirements for a children's services council. The statute requires the following board members: Superintendent of Schools, Juvenile Court Judge, District Administrator for the Department of Children and Families, local school board member, and a member of the county governing board to be a part of a total of 11 voting members on the council. On November 18th, the CSC nominating committee reviewed applications and recommended to the CSC Board for approval the following applicants: Dr. Felicia Dozier, licensed mental health professional and Victoria Gamez, Department of Children and Families Program Administrator. Dr. Dozier has been added to complete the full roster of 11 voting members, and Mrs. Gamez has been voted to replace Amanda Wilson as the representative from the Department of Children and Families. On November 18th, the CSC Board voted to approve the applicants. Sarah Beth Rogers, Executive Director of the Highlands County Children's Services Council asks the Highlands County Board of County Commissions to approve and appoint Dr. Felicia Dozier and Victoria Gamez to the CSC Board for a term of four (4) years.

RECOMMENDED ACTION

Move to approve the appointment of Victoria Gamez and Dr. Felicia Dozier as voting members of the Children's Services Council

FISCAL IMPACT

No fiscal impact.

Attachments: [Dozier & Gamez Resume.docx](#)

Name = FELECIA L DOZIER, EDS
Address = 4724 MANATEE DRIVE
City = SEBSRING
State = FLORIDA
Zip_Postal_Code = 33870
Phone = (863) 214-5150
Email = dozierf@southflorida.edu
Request = Children's Service Council
Current Employment Experience: = Advising and Counseling-College Setting Mental Health Clinician
Adjunct College Professor

Previous Employment Experience: = Social Service Agency Operations and Management.
Founder and CEO, New Beginnings Heartland, TCM, Inc.
Founder and CEO- New Beginnings Heartland, TCM, LLC Founder and CEO Linda's Academy, LLC High
School = High School-Sebring High School College = College-Argosy University Special Training: = Special
Training Mental Health First Aid, Working with at risk populations Activities & Interest: = Mentoring
Reading Learning

Current positions on boards, committees, elected offices, law enforcement positions: = Highlands
County Sheriff Community Council Relation = No Relative Name: =
Relationship: =
Gender = Female
Disabled = No
Age = 53
Race: = Black or African American
Signature Certification: = Checked indicating Electronically Signed Client IP = 67.238.66.22

Name = Victoria Gurganus Gamez
Address = 408 W Lake Isis Avenue
City = Avon Park
State = FL
Zip_Postal_Code = 33825
Phone = 8633681963
Email = Victoria.gamez@myflfamilies.com
Request = Children's Service Council
Membership Type = Regular Member
Current Employment Experience: = Department of Children and Families, Highlands, Hardee and Polk County July 2018-present Program Administrator Circuit-10 • Provide leadership, management, and administrative oversight for 6 Child Protection Investigation Units, Case Assignment, Specialized staff, and administrative secretaries, nearly 50 staff in Central Florida. Mentor and coach Supervisors, Analysts, and Investigators.
• Attend and participate in community and stakeholder meetings.
Previous Employment Experience: = Department of Children and Families, Sebring, Florida Child Protective Investigator Supervisor April 2016- July 2018 Senior Child Protective Investigator August 2015-April 2016 Child Protective Investigator August 2012-August 2015

One Hope United, Sebring, Florida
Adoptions Lead Case Manager July 2011- August 2012 Lead Case Manager August 2010-July 2011 Family Case Manager August 2009- March 2010

High School = Avon Park High School
College = Masters Criminal Justice
Special Training: = n/a
Activities & Interest: = • Mentor for the 2020 A.C.T (Action Changes Things) Mentorship Program • 2019 Graduate of the Central Region Leadership Academy

Current positions on boards, committees, elected offices, law enforcement positions: = n/a Relation =
Yes Relative Name: = Adrian Gamez
Relationship: = Husband
Conviction = No
Gender = Female
Disabled = No
Age = 33
Race: = White
Signature Certification: = Checked indicating Electronically Signed Client IP = 73.28.181.47

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: January 5 2021

PRESENTER: Brandon Gunn, Purchasing Agent

SUBJECT/TITLE: Request approval to move forward with the direct sale of 41 County owned surplus properties and provide the Chair the authority to execute the Sale and Purchase Agreement For Available Property List Properties and Deeds.

STATEMENT OF ISSUE

The Board has approved the direct sale of certain County owned properties approved for listing on the Available Property List.

Offers have been submitted for the properties referenced in the attached Notice of Intent to the Purchasing staff. The buyers have made the required 10% deposit on the properties. The final payment and recording fees will be paid at time of closing.

In accordance with Ordinance 16-17-08, the Notice of Intent to Accept Offer was posted.

RECOMMENDED ACTION

Move to approve the the sale of 41 County owned surplus property and provide the Chair the authority to execute the Sale and Purchase Agreement For Available Property List Properties and Deeds.

FISCAL IMPACT

The fiscal impact represents increased revenue totaling \$38,720.00 to the General Fund from sale of the property and the property will be on the Tax Roll.

Attachments: [Granicus Notice.pdf](#)

Pending Sale

Property	Buyer	Date Noticed	Price
7316 CASILLA ST, SEBRING	Phillip A. Riley	12/15/2020	\$ 960.00
7529 CASILLA ST, SEBRING	Phillip A. Riley	12/15/2020	\$ 960.00
7335 CASILLA ST, SEBRING	Kenton Dunn	12/15/2020	\$ 960.00
8618 GENOA ST, SEBRING	Florian Alexandra Nita	12/15/2020	\$ 960.00
8624 GENOA ST, SEBRING	Florian Alexandra Nita	12/15/2020	\$ 960.00
7304 CORTEZ BLVD, SEBRING	Florian Alexandra Nita	12/15/2020	\$ 960.00
8044 TREVINO AVE, SEBRING	Dan Cristian Zaharia	12/15/2020	\$ 960.00
8056 TREVINO AVE, SEBRING	Dan Cristian Zaharia	12/15/2020	\$ 960.00
8062 TREVINO AVE, SEBRING	Dan Cristian Zaharia	12/15/2020	\$ 960.00
7772 PARADELA DR, SEBRING	Stere & Maria Caratas	12/15/2020	\$ 960.00
7768 PARADELA DR, SEBRING	Stere & Maria Caratas	12/15/2020	\$ 960.00
7754 PARADELA DR, SEBRING	Stere & Maria Caratas	12/15/2020	\$ 960.00
6548 ALCALA AVE, SEBRING	Stere & Maria Caratas	12/15/2020	\$ 960.00
6536 ALCALA AVE, SEBRING	Stere & Maria Caratas	12/15/2020	\$ 960.00
6522 ALCALA AVE, SEBRING	Stere & Maria Caratas	12/15/2020	\$ 960.00
6324 ALCALA AVE, SEBRING	Stere & Maria Caratas	12/15/2020	\$ 960.00
6316 ALCALA AVE, SEBRING	Stere & Maria Caratas	12/15/2020	\$ 960.00
6304 ALCALA AVE, SEBRING	Stere & Maria Caratas	12/15/2020	\$ 960.00
8509 PRIMAVERA ST, SEBRING	Sandor Bunta	12/15/2020	\$ 960.00
8510 PRIMAVERA ST, SEBRING	Sandor Bunta	12/15/2020	\$ 960.00
8522 PRIMAVERA ST, SEBRING	Sandor Bunta	12/15/2020	\$ 960.00
8534 PRIMAVERA ST, SEBRING	Sandor Bunta	12/15/2020	\$ 960.00
5633 SAN JUAN DR SEBRING	Lehel Nagy	12/15/2020	\$ 960.00
5527 SAN JUAN DR, SEBRING	Lehel Nagy	12/15/2020	\$ 960.00
7523 DOMENICO ST, SEBRING	Lehel Nagy	12/15/2020	\$ 960.00
7501 DOMENICO ST, SEBRING	Lehel Nagy	12/15/2020	\$ 960.00
8037 DOMENICO ST, SEBRING	Lehel Nagy	12/15/2020	\$ 960.00
7309 CASILLA ST, SEBRING	Lehel Nagy	12/15/2020	\$ 960.00
7714 GRANADA AVE, SEBRING	Iris Molgora	12/15/2020	\$ 960.00
5031 SAN JAUN DR, SEBRING	Bela Nagy	12/15/2020	\$ 960.00
5040 SAN JAUN DR, SEBRING	Bela Nagy	12/15/2020	\$ 960.00
7409 DOMENICO ST, SEBRING	Bela Nagy	12/15/2020	\$ 960.00
7227 DOMENICO ST, SEBRING	Bela Nagy	12/15/2020	\$ 960.00
8103 DOMENICO ST, SEBRING	Bela Nagy	12/15/2020	\$ 960.00
7501 CASILLA ST SEBRING	Bela Nagy	12/15/2020	\$ 960.00
8214 GRANADA BLVD, SEBRING	Alexander Kopy	12/15/2020	\$ 960.00
6514 APRICOT PL, SEBRING	Jennifer Ballone	12/15/2020	\$ 960.00
7010 CORTEZ BLVD, SEBRING	William & Nicky Dilday	12/15/2020	\$ 960.00
4201 Trevino Ave, Sebring	Patrick Peacock	12/18/2020	\$ 960.00

8100 Granada Blvd, Sebring	Patrick Peacock	12/21/2020	\$ 640.00
8114 Granada Blvd, Sebring	Patrick Peacock	12/21/2020	\$ 640.00

\$ 38,720.00

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: January 5, 2021

PRESENTER: Sandra S. Vázquez, Planner I

SUBJECT/TITLE: Request to approve recommended logo design from the Highlands County Historic Preservation Commission's logo contest.

STATEMENT OF ISSUE

On March 3, 2020, the Board approved a Historic Preservation Commission (HPC) Logo contest in order to promote the recognition of historical structures and sites, and thereby the history of Highlands County. Contestants designed and submitted logos to be used as the official HPC Logo. The winning logo will be used to identify structures 50 years and older, used on HPC letterhead and a few smaller miscellaneous uses. The logo contest was designed to encourage public participation and increase public interest in Highlands County's upcoming 100-year Anniversary.

The HPC selected the recommended winning entry on November 12, 2020 and will immediately begin using the logo upon approval from the Board of County Commissioners. The Historic Preservation Commission recommends approval of the logo submitted by Ms. Ericka Search, as presented. Staff intends to present the winning logo and Ms. Search with a Certificate of Appreciation at the January 19, 2020 Board of County Commissioner's meeting.

RECOMMENDED ACTION

Move to approve and adopt logo contest design as recommended by the Highlands County Historic Preservation Commission.

FISCAL IMPACT

There is no fiscal impact.

Attachments: [Logo contest recommended winner design.pdf](#)
[HPC November 2020 draft minutes.pdf](#)



Highlands County Historic Preservation Commission
Draft Minutes – Thursday, November 12, 2020
Engineering Training Room
505 S. Commerce Avenue, Sebring, Florida 33870

Commissioners Attending:

Ann Pollard, Chair
Kathy Couturier
William C. Pollard, Jr.
C. Keith Hunnicutt
Joseph Gentili

BCC Commissioner:

None

County Staff

Sandra Vazquez
Karen Clogston
Gloria Rybinski

Guests:

Elaine Levey

I. CALL TO ORDER:

A. Opening Protocol

Commissioner Ann Pollard, Chair, convened the meeting and read the opening protocol at 2:30 p.m.

B. Roll call and Determination of Quorum:

Commissioner William C. Pollard, Jr. called the roll for the Historic Preservation Commission (HPC), with five members present; a quorum was established.

C. Introduction of Members, Staff, and Guests

Ms. Elaine Levey attended as a guest. Ms. Karen Clogston, Public Information Officer, Ms. Gloria Rybinski, Public Information Officer and Ms. Sandra Vazquez, Planner I, attended as County staff.

II. CONSENT AGENDA:

Commissioner Joseph Gentili moved to accept the October 8, 2020 minutes, as presented. Commissioner Kathy Couturier seconded the Motion. Approval was unanimous.

III. OLD BUSINESS:

A. HPC Logo Contest

Staff provided a page in the agenda package with two size variations of the logo, one was 6" by 6" and the other was 1" by 1".

Commissioner William C. Pollard, Jr. made a motion to accept the logo with the suggested modifications as presented. Commissioner Joseph Gentili seconded the Motion. Approval was unanimous.

The winner of the logo contest will be invited to the next scheduled Historic Preservation meeting and receive a certificate for their participation by the Board of County Commissioners.

Commissioner C. Keith Hunnicutt commented on the use and size of the logo to be utilized for the decals honoring structures and homes that are considered to have historical significance. According to Highlands County Land Development Regulations and Florida Statutes, a property with more than 50 years old and possessing architectural, cultural or historical significance or contributing character is considered to contain historical significance. Discussion regarding how to distribute the decals and if the budget can accommodate the activity was presented. It was requested by Commissioner Kathy Couturier to postpone any activity related to the distribution of the decals until the year 2022 and request changes on the budget to accommodate the activity.

Commissioner C. Keith Hunnicutt also suggested creating stationaries with the new logo incorporated. Gloria Rybinski indicated that the logo could be used using both the Highlands County logo and the Historic Preservation logo but they all must follow the Highlands County style guide. Commissioner C. Keith Hunnicutt requested that staff provide at the next meeting a stationary template with the new logo.

B. Marker Program/ Lorida Schoolhouse Marker

Staff informed the Commission of the application status for the Lorida Schoolhouse. After submitting the application, state requires a file with several documents to be sent over mail and one of the documents required for the application is the owner's approval or consent of the installation, location and maintenance of the marker. The owner has requested that the document to be signed provides more information regarding the maintenance and responsibility of the marker in case of an emergency or if the property is sold.

C. 100th Year Anniversary

Staff shared information from a meeting that was held with Gloria Rybinski and Karen Clogston to discuss the activities related to Highlands County 100-year Anniversary.

Gloria Rybinski and Karen Clogston met with representatives of the legal and administrative departments and discussed the viability of the different activities that were discussed on the last Historic Preservation Committee. A sale of T-shirts, pins and coins can be designated to provide funds on specific activities throughout the year.

It is being proposed to move the scheduled meeting of the Board of County

Commission from Tuesday to the Friday of the actual anniversary date. Gloria Rybinski will contact Commissioner Kathy Couturier to schedule a fly over for that day. Activities that the County will be organizing to celebrate the anniversary consist of a tree planting, the Historical Geocaching Tour, the Christmas parade, a mural and the fair booth. The fair booth is also intended to be used at an event in Tallahassee and ultimately in other venues as it will be designed to be mobile.

A citizen contacted Gloria Rybinski to inquire about the different activities that the County will be having for the 100-year anniversary. He also brought the idea of involving different groups, clubs or association to participate and involve them in the celebration. Gloria Rybinski will be providing an update for the activities previously identified in the next meeting.

Commissioner C. Keith Hunnicutt made a motion for Gloria and staff to continue the work for the celebration of the 100-year Anniversary as presented. Commissioner William C. Pollard seconded the Motion. Approval was unanimous.

IV. NEW BUSINESS

A. Election

Commissioner C. Keith Hunnicutt made a motion to re-elect for the position of Secretary, Commissioner William C. Pollard, for the position of Vice Chair Commissioner Joseph Gentili and for the position of Chair Ann Pollard. Commissioner William C. Pollard seconded the Motion. Approval was unanimous.

B. Showcase Display

A new showcase exhibit is now displayed at the Government Center, highlighting the Highway Park Neighborhood Council and the newly appointed Highway Park Cemetery to the National Registry of Historic Places. Commissioner C. Keith Hunnicutt suggested notifying the newspaper to have an article regarding the showcase or proving a post on Facebook.

V. INFORMATION ITEM / ANNOUNCEMENTS:

Not Applicable

VI. CITIZENS NOT ON THE AGENDA:

Not applicable.

VII. NEXT MEETING:

Thursday, December 10, 2020, at 2:30 p.m., Engineering Training Conference Room, 505 S. Commerce Avenue, Sebring, Florida.

VIII. ADJOURNMENT: The meeting was adjourned at 3:31 p.m.

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: January 5, 2021

PRESENTER: Dawn Ritter, Natural Resources Manager

SUBJECT/TITLE: Request approval of Budget Amendment 20-21-044 and Resolution to approve and appropriate awarded Florida Fish and Wildlife Conservation Commission (FWC) awarded grant/project funds for gopher tortoise habitat management at Grassy Lake Scrub.

STATEMENT OF ISSUE

The Highlands Natural Resources Department attained approximately \$7,000 from Florida Fish and Wildlife Conservation Commission (FWC) for the 2020-2021 Gopher Tortoise Habitat Management Assistance Funding Program. The funds are to be utilized for gopher tortoise habitat management at Grassy Lake Scrub and will be reimbursed to County once each task is complete. This budget amendment will appropriate the \$7,000 grant funds to the project repair and maintenance account for project number 20032.

RECOMMENDED ACTION

Move to accept the award and approve the budget amendment 20-21-044 and associated resolution.

FISCAL IMPACT

The fiscal impact is \$7,000 but will be reimbursed by FWC once the tasks are complete.

Attachments: [20-21-044 Project 20032 Gopher Tortoise Habitat Management \(BA and Resolution\).pdf](#)

RESOLUTION NUMBER 20-21-_____

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS
IN AND FOR HIGHLANDS COUNTY, FLORIDA AUTHORIZING
AMENDMENT TO THE CONSERVATION TRUST FUND.**

WHEREAS, Section 129.06, Florida Statutes (Execution and Amendment of Budget) provides that the Board of County Commissioners may by resolution or by motion in the minutes execute and amend the budget; and

WHEREAS, the following budget amendment is necessary and proper within the Conservation Trust Fund; and

WHEREAS, to set up Project 20032 and appropriate funding in the amount of \$8,600 with \$7,000 being Grant funds from Florida Fish and Wildlife Conservation Commission (FWC) to be used for gopher tortoise habitat management in the Highlands County Board of County Commissioners Grassy Lake Scrub property.

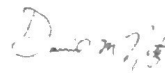
NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners in and for Highlands County, Florida this _____ day of _____, 2021 that budget amendment 20-21-044 is hereby approved and authorized.

**BOARD OF COUNTY COMMISSIONERS OF
HIGHLANDS COUNTY, FLORIDA**

Chairperson

Attest: _____
Clerk of Courts

Approved as to Budgetary Requirements



Digitally signed by David M. Nitz
Date: 2020.12.18 09:27:41 -05'00'

OMB Department

APPROVED

BOARD OF COUNTY COMMISSIONERS

BOARD OF COUNTY COMMISSIONERS

December 18, 2020

O.M.B. DEPARTMENT

HIGHLANDS COUNTY FLORIDA

BUDGET AMENDMENTS

(Transfers over \$5,000 require Board approval)

DATE: 12/14/2020

SUBMITTED BY: Michael McMillian

FUND(S): 129 FUND TITLE(S): Conservation Trust COST CENTER(S) #: 6307

PROJECT(S) #: 20032 PROJECT TITLE(S): Gopher Tortoise Habitat Mgmt COST CENTER TITLE(S): Conservation Trust

*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	129		33439712	Proj FL Fish & Wildlife Comm	20032	0.00	7,000.00		7,000.00
R	129		3999100	Fund Balance Brought Forward		2,259.83	1,600.00		3,859.83
E	129	6307	54600Z	Project Repair & Maintenance	20032	0.00	8,600.00		8,600.00
									0.00
									0.00
									0.00
									0.00

REASON: Florida Fish and Wildlife Conservation Commission awarded Highlands County \$7,000.00 for gopher tortoise habitat management at the Grassy Lake Scrub property in Lake Placid.

OFFICE USE ONLY

OMB RECOMMENDATION: REQUEST # 20-21-XXX TRANSFER TYPE:

ACTION:

Board Approved Denied
County Administrator Approved Denied

SIGNATURE:

Digitally signed by David M. Nitz
Date: 2020.12.18 09:27:15 -0500

DATE: / /

Posted by Clerk:

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: January 5, 2021

PRESENTER: Paul Blackman, Sheriff

SUBJECT/TITLE: Request approval of Budget Amendment 20-21-045 and Resolution to approve and appropriate awarded VOCA FY20/21 grant/project funds.

STATEMENT OF ISSUE

The Highlands County Sheriff's Office received an award from the Office of the Attorney General for victims of crime services (VOCA). This award of \$109,501.00 requires a local cash match of \$27,375.25.

RECOMMENDED ACTION

Move to accept the award and approve the budget amendment 20-21-045 and associated resolution.

FISCAL IMPACT

The fiscal impact is an overall decrease to Fund 005 (General) and overall budget in the amount of \$12,191.00, as the actual Grant came in lower than was anticipated in the FY20-21 Adopted Budget.

Attachments: [VOCA DOCS.pdf](#)

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

(Transfers over \$5,000 require Board approval)

DATE: 12/16/2020

SUBMITTED BY: Sheriff

FUND(S): 005 FUND TITLE(S): General COST CENTER(S) #: 3101, 3327

PROJECT(S) #: 20034 PROJECT TITLE(S): VOCA 20-21 COST CENTER TITLE(S): Sheriff-005, Law Enforcement Other
*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	005		3312211Z	VOCA Grant	20034	0.00	109,501.00		109,501.00
R	005		3312211Z	VOCA Grant		121,692.00		121,692.00	0.00
E	005	3101	51001Z	Project Personal Services Elected	20034	0.00	136,876.25		136,876.25
E	005	3327	54900Z	Project Other Chg & Obligations		162,792.00		162,792.00	0.00
E	005	2111	54900	Other Chg & Obligations		69,379.82	3,724.75		73,104.57
									0.00
									0.00

REASON: To realign and appropriate budgeted funds for VOCA 20-21 grant awarded by the Office of the Attorney General.

OFFICE USE ONLY

OMB RECOMMENDATION:

Approval

Denial

REQUEST # 20-21-045

TRANSFER TYPE:

ACTION

Board _____ Approved _____ Denied _____
County Administrator _____ Approved _____ Denied _____

☒ ITEM TO ITEM
RESERVE
☒ BY RESOLUTION
SUPPLEMENTAL BUDGET

SIGNATURE: _____

DATE: ____ / ____ / ____

Posted by Clerk: _____

Signature David M. Nitz
Digitally signed by David M. Nitz
Date: 2020.12.18 10:13:44 -05'00'

Form Revised 08/05/2020

RESOLUTION NUMBER 20-21-_____

**A RESOLUTION OF THE BOARD OF COUNTY
COMMISSIONERS IN AND FOR HIGHLANDS COUNTY,
FLORIDA AUTHORIZING AMENDMENT TO THE GENERAL FUND.**

WHEREAS, Section 129.06, Florida Statutes (Execution and Amendment of Budget) provides that the Board of County Commissioners may by resolution or by motion in the minutes execute and amend the budget; and

WHEREAS, the following budget amendment is necessary and proper within the General Fund; and

WHEREAS, VOCA grant funds were awarded and should be appropriated in FY20/21; and

WHEREAS, the funds must be appropriated to accomplish the grant/project fund purposes within the General Fund; and

WHEREAS, the net impact is a decrease to the general fund and overall budget in the amount of \$12,191.00, as the actual Grant came in lower than was anticipated in the FY20-21 Adopted Budget.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners in and for Highlands County, Florida this _____ day of _____, 2021 that budget amendment 20-21-045 is hereby approved and authorized.

**BOARD OF COUNTY COMMISSIONERS OF
HIGHLANDS COUNTY, FLORIDA**

Chairperson

Attest: _____
Clerk of Courts

Approved as to Budgetary Requirements

David M. Nitz

Digitally signed by David M. Nitz
Date: 2020.12.18 10:14:12
-05'00'

OMB Department

OFFICE OF THE FLORIDA ATTORNEY GENERAL

VOCA 2020-2021

Organization: Highlands County Sheriff's Office

Grant No.: VOCA-2020-Highlands County Sheriff-00793

Version Date: 12/15/2020 10:28:34

Applicant Information

Financial Contact: Prefix (Mr., Ms., Dr., etc.) Mr. Title: Business Administrator

Name: Robin A. Reed

Telephone #: (863) 402-7215 Fax #: (863) 402-7205

Mailing Address: 400 S. Eucalyptus Street
(Street, P.O. Box, etc.)

City: Sebring State: Florida

Zip Code: 33870-3700

Email Address: rareed@highlandssheriff.org

I acknowledge that I have read, understand, and agree to the conditions set forth in the Victims of Crime Act (VOCA) Grant Application, Instructions and the VOCA Rules for the duration of the grant period. I certify that the information contained in this application is true, complete and correct.

I acknowledge that the applicant agency, if awarded a VOCA grant, will comply with Federal Rules Regulating Grants and State Criteria. Subrecipients must comply with the applicable provisions of VOCA, the VOCA Rules, the requirements of the OJP Financial Guide, effective edition, and all laws, rules and regulations applicable to expenditures of State funds including the Reference Guide for State Expenditures. Subrecipients must maintain appropriate programmatic and financial records that fully disclose the amount and disposition of VOCA funds received. This includes: financial documentation for disbursements; daily time and attendance records specifying time devoted to allowable VOCA victim services; client files; the portion of the project supplied by other sources of revenue; job descriptions; contracts for services; and other records which facilitate an effective audit. Subrecipients will abide by any additional eligibility or service criteria as established by the state grantee including submitting statistical and programmatic information on the use and impact of VOCA funds, as requested.

PUBLIC AGENCIES ONLY: I hereby certify that pursuant to the VOCA Rules, grant funds will be used to enhance or expand services and will not be used to supplant state and local funds that would otherwise be available for crime victim services.

Signature of Agency Director:

Date:

OFFICE OF THE FLORIDA ATTORNEY GENERAL
VOCA 2020-2021
Organization: Highlands County Sheriff's Office
Grant No.: VOCA-2020-Highlands County Sheriff'-00793
Version Date: 12/15/2020 10:28:34
Agency Eligibility

1) **Identify which of the following categories best describes the applicant agency:**

Public

2) **Describe the type of implementing agency (choose only one category):**

✓ **Government Agencies Only (choose one from the drop-down menu):**
Law Enforcement

Describe Other:

Campus Organizations Only (choose one from the drop-down menu):

Describe Other:

Non-profit Organization Only (choose one from the drop-down menu):

Federally Recognized Tribal Governments, Agencies, and Organizations Only
(choose one from the drop-down menu):

Describe Other:

3) **Judicial circuit to be served:**

Tenth

4) **Subgrantee Agency Service Area(s) (List the counties that cover the service area of your organization);**

Highlands County

5) **List the total population of the service area:**

102,883

6) **Describe the geographic characteristics of the service area (choose one from the drop-down menu):**

Rural

7) **Congressional District(s) served:**

17th

OFFICE OF THE FLORIDA ATTORNEY GENERAL**VOCA 2020-2021****Organization: Highlands County Sheriff's Office****Grant No.: VOCA-2020-Highlands County Sheriff-00793****Version Date: 12/15/2020 10:28:34****Agency Eligibility**

- 8) Describe the purpose of the Proposed VOCA sub award: (choose one from the drop-down menu):**

Continue a VOCA funded victim project funded in a previous year

- 9) Funds will primarily be used to (choose one from the drop-down menu):**

Continue existing services to crime victims

- 10) Is the applicant organization faith-based? (choose one from the drop-down menu):**

No

- 11) Include the address of the location(s) victim services will be provided:**

Children's Advocacy Center

1968 Sebring Parkway

Sebring, Florida 33870

- 12) Provide the agency's website address:**

www.highlandssheriff.org

OFFICE OF THE FLORIDA ATTORNEY GENERAL
VOCA 2020-2021
Organization: Highlands County Sheriff's Office
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Certification Regarding Debarment

Instructions for Certification

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below.

2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

3. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

4. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549.

5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.

6. The prospective lower tier participant further agrees by submitting this proposal that it will include the clause title "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier

**OFFICE OF THE FLORIDA ATTORNEY GENERAL
VOCA 2020-2021
Organization: Highlands County Sheriff's Office
Grant No.: VOCA-2020-Highlands County Sheriff-00793
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Certification Regarding Debarment**

covered transactions.

7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may check the Non-procurement List.

8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

9. Except for transactions authorized under paragraph (5) of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which the transaction originated may pursue available remedies, including suspension and/or debarment.

**U. S. DEPARTMENT OF JUSTICE
OFFICE OF THE COMPTROLLER
OFFICE OF JUSTICE PROGRAMS**

**Certification Regarding
Debarment, Suspension, Ineligibility and Voluntary Exclusion
Lower Tier Covered transactions
(Sub-Recipient)**

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 28 CFR Part 67.510. Participants' responsibilities. The regulations were published as Part VII of the May 26, 1988 Federal Register (pages 19160 B 19211).

- 1) The prospective lower tier participant certifies, by submission of the proposal, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

OFFICE OF THE FLORIDA ATTORNEY GENERAL
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Organization: Highlands County Sheriff's Office
Grant No.: VOCA-2020-Highlands County Sheriff-00793
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Certification Regarding Debarment

- 2) Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Name and Title of Authorized Official

Signature of Authorized Official

Date Signed

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS

Name of Organization

600 S. Commerce Ave.

Address of Organization

OFFICE OF THE FLORIDA ATTORNEY GENERAL

VOCA 2020-2021

Organization: Highlands County Sheriff's Office

Grant No.: VOCA-2020-Highlands County Sheriff-00793

Version Date: 12/15/2020 10:28:34

Special Conditions Certification

**Victims of Crime Act (VOCA) Section 539, Consolidated and Further Continuing
Appropriations Act, 2013, Special Conditions Certification Form**

Section 539 of the Consolidation and further Continuing Appropriations Act, 2013 provides the following requirement:

Computer Network Requirement

The Agency understands and agrees that:

a) No award funds may be used to maintain or establish a computer network system unless such network blocks the viewing, downloading, and exchanging of pornography, and

b) Nothing in item (a) limits the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities.

* Each agency must have some type of blocking software, if their networks are supported ("maintained") by VOCA funds;

* This includes the purchase of new computer equipment (computers, monitors and printers), or software of any kind (new and/or updates) for the computer network system.

AGENCY CERTIFICATION:

✓ VOCA funding is **NOT USED** to maintain or establish a computer network system.

OR

VOCA funding is **USED** to maintain or establish a computer network system. However, the computer network system is (select one below):

Is currently blocking the viewing, downloading, and exchanging of pornography, or

Is not able to block the viewing, downloading and exchanging of pornography.
Anticipated date of blocking software purchase (fill in date), or

Exempt because organization is a Federal, State, tribal, or local law enforcement agency, or an entity carrying out criminal investigations, prosecutions, or adjudication activities.

Agency Name: HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS

Name of Authorized Official:

OFFICE OF THE FLORIDA ATTORNEY GENERAL
VOCA 2020-2021
Organization: Highlands County Sheriff's Office
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Version Date: 12/15/2020 10:28:34
Special Conditions Certification

Signature and Title of Authorized Official:

Date of Certification:

OAG Staff Only:

Approved

Not Approved

Approved By

Date Approved

OFFICE OF THE FLORIDA ATTORNEY GENERAL

VOCA 2020-2021

Organization: Highlands County Sheriff's Office

Grant No.: VOCA-2020-Highlands County Sheriff-00793

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Standard Assurances

U.S. Department of Justice

Office of Justice Programs

Office for Victims of Crime

AWARD CONTINUATION

SHEET

Grant

1. Requirements of the award; remedies for non-compliance or for materially false statements

The conditions of this award are material requirements of the award. Compliance with any certifications or assurances submitted by or on behalf of the recipient that relate to conduct during the period of performance also is a material requirement of this award.

Failure to comply with any one or more of these award requirements—whether a condition set out in full below, a condition incorporated by reference below, or a certification or assurance related to conduct during the award period—may result in the Office of Justice Programs ("OJP") taking appropriate action with respect to the recipient and the award. Among other things, the OJP may withhold award funds, disallow costs, or suspend or terminate the award. The Department of Justice ("DOJ"), including OJP, also may take other legal action as appropriate.

Any materially false, fictitious, or fraudulent statement to the federal government related to this award (or concealment or omission of a material fact) may be the subject of criminal prosecution (including under 18 U.S.C. 1001 and/or 1621, and/or 34 U.S.C. 10271-10273), and also may lead to imposition of civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. 3729-3730 and 3801-3812).

Should any provision of a requirement of this award be held to be invalid or unenforceable by its terms, that provision shall first be applied with a limited construction so as to give it the maximum effect permitted by law. Should it be held, instead, that the provision is utterly invalid or unenforceable, such provision shall be deemed severable from this award.

2. Applicability of Part 200 Uniform Requirements

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by DOJ in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements") apply to this FY 2019 award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this FY 2019 award supplements funds previously awarded by OJP under the same award number (e.g., funds awarded during or before December 2014), the Part 200 Uniform Requirements apply with respect to all funds under that award number (regardless of the award date, and regardless of whether derived from the initial award or a supplemental award) that are obligated on or after the acceptance date of this FY

OFFICE OF THE FLORIDA ATTORNEY GENERAL
VOCA 2020-2021
Organization: Highlands County Sheriff's Office
Grant No.: VOCA-2020-Highlands County Sheriff-00793
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Standard Assurances

2019 award.

For more information and resources on the Part 200 Uniform Requirements as they relate to OJP awards and subawards ("subgrants"), see the OJP website at <https://ojp.gov/funding/Part200UniformRequirements.htm>.

Record retention and access: Records pertinent to the award that the recipient (and any subrecipient ("subgrantee") at any tier) must retain – typically for a period of 3 years from the date of submission of the final expenditure report (SF 425), unless a different retention period applies – and to which the recipient (and any subrecipient ("subgrantee") at any tier) must provide access, include performance measurement information, in addition to the financial records, supporting documents, statistical records, and other pertinent records indicated at 2 C.F.R. 200.333.

In the event that an award-related question arises from documents or other materials prepared or distributed by OJP that may appear to conflict with, or differ in some way from, the provisions of the Part 200 Uniform Requirements, the recipient is to contact OJP promptly for clarification.

3. Compliance with DOJ Grants Financial Guide

References to the DOJ Grants Financial Guide are to the DOJ Grants Financial Guide as posted on the OJP website (currently, the "DOJ Grants Financial Guide" available at <https://ojp.gov/financialguide/DOJ/index.htm>), including any updated version that may be posted during the period of performance. The recipient agrees to comply with the DOJ Grants Financial Guide.

4. Reclassification of various statutory provisions to a new Title 34 of the United States Code

On September 1, 2017, various statutory provisions previously codified elsewhere in the U.S. Code were editorially reclassified to a new Title 34, entitled "Crime Control and Law Enforcement." The reclassification encompassed a number of statutory provisions pertinent to OJP awards (that is, OJP grants and cooperative agreements), including many provisions previously codified in Title 42 of the U.S. Code.

Effective as of September 1, 2017, any reference in this award document to a statutory provision that has been reclassified to the new Title 34 of the U.S. Code is to be read as a reference to that statutory provision as reclassified to Title 34. This rule of construction specifically includes references set out in award conditions, references set out in material incorporated by reference through award conditions, and references set out in other award requirements.

5. Requirements related to "de minimis" indirect cost rate

A recipient that is eligible under the Part 200 Uniform Requirements and other applicable law to use the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(f), and that elects to use the "de minimis"

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indirect cost rate, must advise OJP in writing of both its eligibility and its election, and must comply with all associated requirements in the Part 200 Uniform Requirements. The "de minimis" rate may be applied only to modified total direct costs (MTDC) as defined by the Part 200 Uniform Requirements.

6. Requirement to report potentially duplicative funding

If the recipient currently has other active awards of federal funds, or if the recipient receives any other award of federal funds during the period of performance for this award, the recipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the recipient must promptly notify the DOJ awarding agency (OJP or OVW, as appropriate), as well as the Florida Office of the Attorney General ("OAG"), in writing of the potential duplication, and, if so requested by the DOJ awarding agency and/or OAG, must seek a budget-modification or change-of-project-scope grant adjustment notice (GAN) to eliminate any inappropriate duplication of funding.

7. Requirements related to System for Award Management and Universal Identifier Requirements

The recipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at <https://www.sam.gov/>. This includes applicable requirements regarding registration with SAM, as well as maintaining the currency of information in SAM.

The recipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide (to the recipient) the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OJP web site at <https://ojp.gov/funding/Explore/SAM.htm> (Award condition: System for Award Management (SAM) and Universal Identifier Requirements), and are incorporated by the reference here.

This condition does not apply to an award, to an individual who received the award as a natural person (i.e., unrelated to any business or non-profit organization that he or she may own or operate in his or her name).

8. Employment eligibility verification for hiring under the award

1. The recipient (and any subrecipient at any tier) must—

A. Ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. 1324a(a)(1) and (2).

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B. Notify all persons associated with the recipient (or any subrecipient) who are or will be involved in activities under this award of both—

(1) this award requirement for verification of employment eligibility, and

(2) the associated provisions in 8 U.S.C. 1324a(a)(1) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

C. Provide training (to the extent necessary) to those persons required by this condition to be notified of the award requirement for employment eligibility verification and of the associated provisions of 8 U.S.C. 1324a(a)(1) and (2).

D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form I-9 record retention requirements, as well as records of all pertinent notifications and trainings.

2. Monitoring

The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

3. Allowable costs

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

A. Staff involved in the hiring process

For purposes of this condition, persons "who are or will be involved in activities under this award" specifically includes (without limitation) any and all recipient (or any subrecipient) officials or other staff who are or will be involved in the hiring process with respect to a position that is or will be funded (in whole or in part) with award funds.

B. Employment eligibility confirmation with E-Verify

For purposes of satisfying the requirement of this condition regarding verification of employment eligibility, the recipient (or any subrecipient) may choose to participate in, and use, E-Verify

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(www.e-verify.gov), provided an appropriate person authorized to act on behalf of the recipient (or subrecipient) uses E-Verify (and follows the proper E-Verify procedures, including in the event of a "Tentative Nonconfirmation" or a "Final Nonconfirmation") to confirm employment eligibility for each hiring for a position in the United States that is or will be funded (in whole or in part) with award funds.

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.

D. Nothing in this condition shall be understood to authorize or require any recipient, any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

E. Nothing in this condition, including in paragraph 4.B., shall be understood to relieve any recipient, any subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(1) and (2).

Questions about E-Verify should be directed to DHS. For more information about E-Verify visit the E-Verify website (<https://www.e-verify.gov/>) or email E-Verify at E-Verify@dhs.gov. E-Verify employer agents can email E-Verify at E-VerifyEmployerAgent@dhs.gov.

Questions about the meaning or scope of this condition should be directed to OJP, before award acceptance.

9. Requirement to report actual or imminent breach of personally identifiable information (PII)

The recipient (and any "subrecipient" at any tier) must have written procedures in place to respond in the event of an actual or imminent "breach" (OMB M-17-12) if it (or a subrecipient)—(1) creates, uses, processes, stores, maintains, disseminates, discloses, or disposes of "personally identifiable information (PII)" (2 CFR 200.79) within the scope of an OJP grant-funded program or activity, or (2) uses or operates a "Federal information system" (OMB Circular A-130). The recipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OJP Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

10. All subawards ("subgrants") must have specific federal authorization

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements for authorization of any subaward. This condition applies to agreements that—for purposes of federal grants administrative requirements—OJP considers a "subaward" (and therefore does not consider a procurement "contract").

The details of the requirements for authorization of any subaward are posted on the OJP web site at

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<https://ojp.gov/funding/Explore/SubawardAuthorization.htm> (Award condition: All subawards ("subgrants") must have specific federal authorization), and are incorporated by reference here.

11. Specific post-award approval required to use a noncompetitive approach in any procurement contract that would exceed \$250,000

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements to obtain specific advance approval to use a noncompetitive approach in any procurement contract that would exceed the Simplified Acquisition Threshold (currently, \$250,000). This condition applies to agreements that—for purposes of federal grants administrative requirements—OJP considers a procurement "contract" (and therefore does not consider a subaward).

The details of the requirement for advance approval to use a noncompetitive approach in a procurement contract under an OJP award are posted on the OJP web site at <https://ojp.gov/funding/Explore/NoncompetitiveProcurement.htm> (Award condition: Specific post-award approval required to use a noncompetitive approach in a procurement contract (if contract would exceed \$250,000)), and are incorporated by reference here.

12. Unreasonable restrictions on competition under the award; association with federal government SCOPE. This condition applies with respect to any procurement of property or services that is funded (in whole or in part) by this award, whether by the recipient or by any subrecipient at any tier, and regardless of the dollar amount of the purchase or acquisition, the method of procurement, or the nature of any legal instrument used. The provisions of this condition must be among those included in any subaward (at any tier).

1. No discrimination, in procurement transactions, against associates of the federal government Consistent with the (DOJ) Part 200 Uniform Requirements—including as set out at 2 C.F.R. 200.300 (requiring awards to be "manage[d] and administer[ed] in a manner so as to ensure that Federal funding is expended and associated programs are implemented in full accordance with U.S. statutory and public policy requirements") and 200.319(a) (generally requiring "[a]ll procurement transactions [to] be conducted in a manner providing full and open competition" and forbidding practices "restrictive of competition," such as "[p]lacing unreasonable requirements on firms in order for them to qualify to do business" and taking "[a]ny arbitrary action in the procurement process")—no recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by USDOJ.

2. Monitoring

The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

3. Allowable costs

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure

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compliance with this condition.

4. Rules of construction

A. the term "associate of the federal government" means any person or entity engaged or employed (in the past or at present) by or on behalf of the federal government—as an employee, contractor or subcontractor (at any tier), grant recipient or subrecipient (at any tier), agent, or otherwise—in undertaking any work, project, or activity for or on behalf of (or in providing goods or services to or on behalf of) the federal government, and includes any applicant for such employment or engagement, and any person or entity committed by legal instrument to undertake any such work, project, or activity (or to provide such goods or services) in future.

B. Nothing in this condition shall be understood to authorize or require any recipient, any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

- 13. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OJP authority to terminate award)**

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements (including requirements to report allegations) pertaining to prohibited conduct related to the trafficking of persons, whether on the part of recipients, subrecipients ("subgrantees"), or individuals defined (for purposes of this condition) as "employees" of the recipient or of any subrecipient.

The details of the recipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OJP web site at <https://ojp.gov/funding/Explore/ProhibitedConduct-Trafficking.htm> (Award condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OJP authority to terminate award)), and are incorporated by reference here.

- 14. Determination of suitability to interact with participating minors**

SCOPE. This condition applies to this award if it is indicated—in the application for the award (as approved by DOJ)(or in the application for any subaward, at any tier), the DOJ funding announcement (solicitation), or an associated federal statute—that a purpose of some or all of the activities to be carried out under the award (whether by the recipient, or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status.

The details of this requirement are posted on the OJP website at <https://ojp.gov/funding/Explore/Interact-Minors.htm> (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are

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incorporated by reference here.

15. Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable laws, regulations, policies, and official DOJ guidance (including specific cost limits, prior approval and reporting requirements, where applicable) governing the use of federal funds for expenses related to conferences (as that term is defined by DOJ), including the provision of food and/or beverages at such conferences, and costs of attendance at such conferences.

Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears in the DOJ Grants Financial Guide (currently, as section 3.10 of "Postaward Requirements" in the DOJ Grants Financial Guide").

16. Requirement for data on performance and effectiveness under the award

The recipient must collect and maintain data that measure the performance and effectiveness of work under this award. The data must be provided to OJP in the manner (including within the timeframes) specified by OJP in the program solicitation or other applicable written guidance. Data collection supports compliance with the Government Performance and Results Act (GPRA) and the GPRA Modernization Act of 2010, and other applicable laws.

17. OJP Training Guiding Principles

Any training or training materials that recipient—or any subrecipient ("subgrantee") at any tier—develops or delivers with OJP award funds must adhere to the OJP Training Guiding Principles for Grantees and Subgrantees, available at <https://ojp.gov/funding/Implement/TrainingPrinciplesForGrantees-Subgrantees.htm>.

18. Effect of failure to address audit issues

The recipient understands and agrees that the DOJ award agency (OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the DOJ awarding agency) the recipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

19. Potential imposition of additional requirements

The recipient agrees to comply with any additional requirements that may be imposed by the DOJ awarding agency (OJP or OVW, as appropriate) during the performance of this award, if the recipient is

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designated as "high-risk" for purposes of the DOJ high-risk grantee list.

20. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination – 28 C.F.R. Part 42

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

21. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 54, which relates to nondiscrimination on the basis of sex in certain "education programs."

22. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38 (as may be applicable from time to time), specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

Currently, among other things, 28 C.F.R. Part 38 includes rules that prohibit specific forms of discrimination on the basis of religion, a religious belief, a refusal to hold a religious belief, or refusal to attend or participate in a religious practice. Part 38, currently, also sets out rules and requirements that pertain to recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

The text of 28 C.F.R. Part 38 is available via the Electronic Code of Federal Regulations (currently accessible at <https://www.ecfr.gov/cgi-bin/ECFR?page=browse>), by browsing to Title 28-Judicial Administration, Chapter 1, Part 38, under e-CFR "current" data.

23. Restrictions on "lobbying"

In general, as a matter of federal law, federal funds awards by OJP may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, to support or oppose the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government. See 18 U.S.C. 1913. (There may be exceptions if an applicable federal statute specifically authorizes certain activities that otherwise would be barred by law).

Another federal law generally prohibits federal funds awarded by OJP from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a

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Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31 U.S.C. 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the recipient is to contact OJP for guidance, and may not proceed without the express prior written approval of OJP.

24. Compliance with general appropriations-law restrictions on the use of federal funds (FY 2019)

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, including from various "general provisions" in the Consolidated Appropriations Act, 2019, are set out at <https://ojp.gov/funding/Explore/FY19AppropriationsRestrictions.htm>, and are incorporated by reference here.

Should a question arise as to whether a particular use of federal funds by a recipient (or a subrecipient) would or might fall within the scope of an appropriations-law restriction, the recipient is to contact OJP for guidance, and may not proceed without the express prior written approval of OJP.

25. Reporting potential fraud, waste, and abuse, and similar misconduct

The recipient, and any subrecipients ("subgrantees") must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award— (1) submitted a claim that violates the False Claim Act; or (2) committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by—(1) online submission accessible via the OIG webpage at <https://oig.justice.gov/hotline/contact-grants.htm> (select "Submit Report Online"); (2) mail directed to: Office of the Inspector General, U.S. Department of Justice, Investigations Division, 1425 New York Avenue, N.W. Suite 7100, Washington, DC 20530; and/or (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG web site at <https://oig.justice.gov/hotline>.

26. Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement

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contract or subcontract with any funds under this award, may require any employee or contractor to sign an internal confidentiality agreement or statement that prohibits or otherwise restricts, or purports to prohibit or restrict, the reporting (in accordance with law) of waste, fraud, or abuse to an investigative or law enforcement representative of a federal department or agency authorized to receive such information.

The foregoing is not intended, and shall not be understood by the agency making this award, to contravene requirements applicable to Standard Form 312 (which related to classified information), Form 4414 (which related to sensitive compartmented information), or any other form issued by a federal department or agency governing the nondisclosure of classified information.

1. In accepting this award, the recipient—

a. represents that it neither requires nor has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and

b. certifies that, if it learns or is notified that it is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds, will provide prompt written notification to the federal agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.

2. If the recipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both—

a. it represents that—

(1) it has determined that no other entity that the recipient's application proposes may or will receive award funds (whether through a subaward ("subgrant"), procurement contract, or subcontract under a procurement contract) either requires or has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and

(2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

b. it certifies that, if it learns or is notified that any subrecipient, contractor, or subcontractor entity that receives funds under this award is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds to or by that entity, will provide prompt written notification to the federal agency making this award,

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and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.

27. Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)

The recipient (and any subrecipient at any tier) must comply with, and is subject to, all applicable provisions of 41 U.S.C. 4712, including all applicable provisions that prohibit, under specified circumstances, discrimination against an employee as reprisal for the employee's disclosure of information related to gross mismanagement of a federal grant, a gross waste of federal funds, an abuse of authority relating to a federal grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal grant.

The recipient also must inform its employees, in writing (and in the predominant native language of the workforce), of employee rights and remedies under 41 U.S.C. 4712.

Should a question arise as to the applicability of the provisions of 41 U.S.C. 4712 to this award, the recipient is to contact the DOJ awarding agency (OJP or OVW, as appropriate) for guidance.

28. Encouragement of policies to ban text messaging while driving

Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Message While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

29. Requirements to disclose whether recipient is designated "high risk" by a federal grant-making agency outside of DOJ

If the recipient is designated "high risk" by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the recipient must disclose that fact and certain related information to OJP by email at OJP.ComplianceReporting@ojp.usdoj.gov. For purposes of this disclosure, high risk includes any status under which a federal awarding agency provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient. The recipient's disclosure must include the following: 1. The federal awarding agency that currently designates the recipient high risk, 2. The date the recipient was designated high risk, 3. The high-risk point of contact at that federal awarding agency (name, phone number, and email address), and 4. The reasons for the high-risk status, as set out by the federal awarding agency.

30. Discrimination Findings

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The recipient assures that in the event that a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the ground of race, religion, national origin, sex, or disability against a recipient of victim assistance formula funds under this award, the recipient will forward a copy of the findings to the Office for Civil Rights of OJP.

31. VOCA Requirements

The recipient assures that the State and its subrecipients will comply with the conditions of the Victims of Crime Act (VOCA) of 1984, sections 1404(a)(2), and 1404(b)(1) and (2), 34 U.S.C. 20103(a)(2) and (b)(1) and (2) (and the applicable program guidelines and regulations), as required. Specifically, the State certifies that funds under this award will:

a) be awarded only to eligible victim assistance organizations, 34 U.S.C. 20103(a)(2);

b) not be used to supplant State and local public funds that would otherwise be available for crime victim assistance, 34 U.S.C. 20103(a)(2); and

c) be allocated in accordance with program guidelines or regulations implementing 34 U.S.C. 20103(a)(2)(A) and 34 U.S.C. 20103(a)(2)(B) to, at a minimum, assist victims in the following categories: sexual assault, child abuse, domestic violence, and underserved victims of violent crimes as identified by the State.

32. The recipient, and any subrecipient ("subgrantee") at any tier, must authorize the Office for Victims of Crime (OVC) and/or the Office of the Chief Financial Officer (OCFO), and its representatives, access to and right to examine all records, books, paper or documents related to the VOCA grant.

33. The recipient must submit a Subgrant Award Report (SAR) to OVC for each subrecipient of the VOCA victim assistance funds, within ninety (90) days of awarding funds to the subrecipients. Recipients must submit this information through the automated system.

34. The recipient agrees to submit (and, as necessary, require sub-recipients to submit) quarterly performance reports on the performance metrics identified by OVC, and in the manner required by OVC. This information on the activities supported by the award funding will assist in assessing the effects that VOCA Victim Assistance funds have had on services to crime victims within the jurisdiction.

35. FFATA reporting: Subawards and executive compensation

The recipient must comply with applicable requirements to report first-tier subawards ("subgrants") of \$25,000 or more and, in certain circumstances, to report the names and total compensation of the five most highly compensated executives of the recipient and first-tier subrecipients (first-tier "subgrantees") of award funds. The details of recipient obligations, which derive from the Federal Funding Accountability and Transparency Act of 2006 (FFATA), are posted on the OJP web site at

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<https://ojp.gov/funding/Explore/FFATA.htm> (Award condition: Reporting Subawards and Executive Compensation), and are incorporated by reference here.

This condition, including its reporting requirement, does not apply to (1) an award of less than \$25,000, or (2) an award made to an individual who received the award as a natural person (i.e., unrelated to any business or non-profit organization that he or she may own or operate in his or her name).

36. Recipient integrity and performance matters: Requirement to report information on certain civil, criminal, and administrative proceedings to SAM and FAPIIS

The recipient must comply with any and all applicable requirements regarding reporting of information on civil, criminal, and administrative proceedings connected with (or connected to the performance of) either this OJP award or any other grant, cooperative agreement, or procurement contract from the federal government. Under certain circumstances, recipients of OJP awards are required to report information about such proceedings, through the federal System for Award Management (known as "SAM"), to the designated federal integrity and performance system (currently, "FAPIIS").

The details of recipient obligations regarding the required reporting (and updating) of information on certain civil, criminal, and administrative proceedings to the federal designated integrity and performance system (currently, "FAPIIS") within SAM are posted on the OJP web site at <https://ojp.gov/funding/FAPIIS.htm> (Award condition: Recipient Integrity and Performance Matters, including Recipient Reporting to FAPIIS), and are incorporated by reference here.

37. "Methods of Administration" – monitoring compliance with civil rights laws and nondiscrimination provisions

The recipient's monitoring responsibilities include monitoring of subrecipient compliance with applicable federal civil rights laws and nondiscrimination provisions. Within 90 days of the date of award acceptance, the recipient must submit to OJP's Office for Civil Rights (at CivilRightsMOA@usdoj.gov) WRITTEN Methods of Administration ("MOA") for subrecipient monitoring with respect to civil rights requirements. In addition, upon request by OJP (or by another authorized federal agency), the recipient must make associated documentation available for review.

The details of the recipient's obligations related to Methods of Administration are posted on the OJP web site at <https://ojp.gov/funding/Explore/StateMethodsAdmin-FY2017update.htm> (Award condition: "Methods of Administration" – Requirements applicable to States (FY 2017 Update)), and are incorporated by reference here.

38. The recipient agrees that it will submit quarterly financial status reports to OJP online (at <https://grants.ojp.usdoj.gov>) using the SF 425 Federal Financial Report form (available for viewing at <https://www.gsa.gov/forms-library/federal-financial-report>), not later than 30 days after the end of each calendar quarter. The final report shall be submitted not later than 90 days following the end of the award

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Standard Assurances

period.

39. The Victims of Crime Act (VOCA) of 1984 states that VOCA funds are available during the federal fiscal year in which the award was actually made, plus the following three fiscal years. At the end of this period, VOCA funds will be deobligated. OJP has no discretion to permit extensions beyond the statutory period (E.g., VOCA funds awarded in FY 2019, are available until the end of FY 2022).

Agency Name: HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS

Name of Authorized Official:

Signature of Authorized Official:

Date Signed:

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EEOP Certification Form**

Compliance with the Equal Employment Opportunity Plan (EEOP) Requirements

Carefully read the instructions below and then complete the applicable section for your agency.

Recipient's Name: Highlands County Sheriff's Office

DUNS Number: 073234783

Address: 600 S. Commerce Ave., Sebring, Florida, 33870-3809

Grant Title: VOCA 2019

Grant Number: VOCA-2019-Highlands County Sheriff-00132

Requested Award Amount: \$113,701.33

Name and Title of Contract Person: Mr. Randy Vosburg County Administrator

Telephone Number: (863) 402-6517

E-Mail Address: rvosburg@hcbcc.org

Section A - Declaration Claiming Complete Exemption from the EEOP Requirement

Please check all the following boxes that apply:

Recipient has less than fifty employees.

Recipient is an educational institution.

Recipient is a nonprofit organization.

Recipient is a medical institution.

Recipient is an Indian tribe.

Recipient is receiving an award less than \$25,000.

I, [responsible official],
certify that [recipient] is
not required to prepare an EEOP for the reason(s) checked above, pursuant to 28 C.F.R § 42.302.
I further certify that [recipient]
will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the
delivery of services.

✓ **Section B - Declaration Claiming Exemption from the EEOP Submission Requirement and
Certifying that an EEOP is on File for Review**

*If a recipient agency has fifty or more employees and is receiving a single award or subaward of
\$25,000 or more, but less than \$750,000, then the recipient agency does not have to submit an EEOP
to the OCR for review as long as it certifies the following (42 C.F.R. § 42.305):*

I, ROBIN A. REED *[responsible official]*,
certify that HIGHLANDS COUNTY SHERIFF'S OFFICE *[recipient]*,
which has fifty or more employees and is receiving a single award or subaward for \$25,000 or

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EEOP Certification Form

more, but less than \$750,000, has formulated an EEOP in accordance with 28 CFR pt. 42, subpt. E. I further certify that within the last twenty-four months, the proper authority has formulated and signed into effect the EEOP and, as required by applicable federal law, it is available for review by the public, employees, the appropriate state planning agency, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice. The EEOP is on file at the following office:

HIGHLANDS COUNTY SHERIFF'S OFFICE [organization],
400 S. EUCALYPTUS STREET, SEBRING, FL 33870 [Address].

Section C - Declaration Stating that an EEOP Utilization Report Has Been Submitted to the Office for Civil Rights for Review

If a recipient agency has fifty or more employees and is receiving a single award or subaward of \$750,000 or more, then the recipient agency must send an EEOP Utilization Report to the OCR for review.

I, [responsible official],
 certify that [recipient],
 which has fifty or more employees and is receiving a single award of \$750,000 or more, has formulated an EEOP in accordance with 28 CFR pt. 42, subpt. E, and sent it for review on [date] to the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.

Name and Title of Authorized Official

Signature of Authorized Official

Date Signed

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Related Parties Questionnaire

Agency Name: HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS

- 1) Are there currently any family relationships that exist between the board of directors, the agency's principal officers, the agency's employees, and any independent contractors? No

If yes, describe any and all family relationships that exist and indicate if your agency has a related parties policy.

- 2) Are you aware of any interests, direct or indirect, that exist with the current board of directors, the current agency principal officers, the current agency employees, or any current independent contractors in the following area?

- | | |
|--|----|
| A) Sale, purchase, exchange, or leasing of property? | No |
| B) Receiving or furnishing of goods, services, or facilities? | No |
| C) Transfer or receipt of compensation, fringe benefits, or income or assets? | No |
| D) Maintenance of bank balances as compensating balances for the benefit of another? | No |

If yes to any above, describe any and all interests that you are aware of at this time.

- 3) Are any current board of directors, current agency's principal officers, current agency's employees, or any current independent contractors indebted to the agency? No

If yes, describe any and all family relationships that exist and indicate if your agency has a related parties policy.

- 4) Have any current board of directors, current agency principal officers, current agency employees, or any current independent contractors misappropriated assets or committed other forms of fraud against the agency? No

If yes, describe any and all family relationships that exist and indicate if your agency has a related parties policy.

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Related Parties Questionnaire**

By signing this form, I hereby certify that the information contained in this questionnaire is true and accurate to the best of my knowledge and belief. I acknowledge my obligation to notify the Office of the Attorney General VOCA Grant Manager for this contract of any changes to the information provided.

Name and Title of Authorized Official

Signature of Authorized Official

Date Signed

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VOCA Personnel Budget: 1

Agency Name: HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS

Complete the table below and provide information about each position requested. In the Budget Narrative section indicate if the salary/benefit expenses listed include costs that are anticipated during the 12 month period. For example, raises and increases in benefit costs, as well as any other information needed to support the request.

Provide a job description for all proposed VOCA-funded staff and indicate the percentage of time by each job duty. Failure to provide VOCA allowable job descriptions may result in a reduction to your request. The job description must reflect VOCA allowable activities that are equal to or greater than the percentage of the position that is VOCA funded.

RATE: A percentage should be indicated for those benefits that are calculated by using a percentage of the gross salary, e.g., retirement is often calculated in this manner.

Personnel:

	Total Actual Cost (from chart below)	Total Amount VOCA Funded	Percent VOCA Funded	VOCA Funded FTE
Position: VICTIM ADVOCATE	\$56,899.31	\$56,899.31	100%	1.00

Personnel Narrative: This position is currently filled by a non-exempt civilian employee and we have budgeted an hourly rate of \$20.20 in this application.

Sub-Total	\$56,899.31	\$56,899.31	1
-----------	-------------	-------------	---

Agency Contribution for Personnel Expenses \$0.00

Pay Schedule: (choose one from the drop-down menu) Bi-Weekly

Position Number:

Hours per week = 40
 Hourly Rate = \$20.20

		RATE	Yearly Employer Cost	Per Pay Period Approved Budget
Gross Salary	\$42,016.00		\$42,016.00	\$1,616.00
FICA		7.65%	\$3,214.22	\$123.62
Retirement		8.26%	\$3,470.52	\$133.48
Health Ins.			\$7,563.72	\$290.91

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VOCA Personnel Budget: 1

Life Ins.		\$32.40	\$1.25
Dental Ins.		\$173.88	\$6.69
Workers Comp	1.02%	\$428.56	\$16.48
Unemployment (1st \$7K)	0%	\$0	\$0
Other:		\$0	\$0
	TOTAL	\$56,899.31	\$2,188.44

Explanation (if applicable):

Is this position used as a matching expense Y/N?

No

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VOCA Personnel Budget: VICTIM ADVOCATE 2

Agency Name: HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS

Complete the table below and provide information about each position requested. In the Budget Narrative section indicate if the salary/benefit expenses listed include costs that are anticipated during the 12 month period. For example, raises and increases in benefit costs, as well as any other information needed to support the request.

Provide a job description for all proposed VOCA-funded staff and indicate the percentage of time by each job duty. Failure to provide VOCA allowable job descriptions may result in a reduction to your request. The job description must reflect VOCA allowable activities that are equal to or greater than the percentage of the position that is VOCA funded.

RATE: A percentage should be indicated for those benefits that are calculated by using a percentage of the gross salary, e.g., retirement is often calculated in this manner.

Personnel:

	Total Actual Cost (from chart below)	Total Amount VOCA Funded	Percent VOCA Funded	VOCA Funded FTE
Position: VICTIM ADVOCATE	\$56,802.02	\$56,802.02	100%	1.00

Personnel Narrative: This position is currently filled by a non-exempt civilian employee and we have budgeted \$20.16 per hour in this application.

Sub-Total	\$56,802.02	\$56,802.02	1
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Agency Contribution for Personnel Expenses \$0.00

Pay Schedule: (choose one from the drop-down menu) Bi-Weekly

Position Number:

Hours per week = 40
Hourly Rate = \$20.16

		RATE	Yearly Employer Cost	Per Pay Period Approved Budget
Gross Salary	\$41,932.80		\$41,932.80	\$1,612.80
FICA		7.65%	\$3,207.86	\$123.38
Retirement		8.26%	\$3,463.65	\$133.22
Health Ins.			\$7,563.72	\$290.91

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VOCA Personnel Budget: VICTIM ADVOCATE 2

Life Ins.		\$32.40	\$1.25
Dental Ins.		\$173.88	\$6.69
Workers Comp	1.02%	\$427.71	\$16.45
Unemployment	0%	\$0	\$0
(1st \$7K)			
Other:		\$0	\$0
	TOTAL	\$56,802.02	\$2,184.69

Explanation (if applicable):

This VA obtains health insurance elsewhere and is paid \$1,800 per year to help offset this coverage. However, we have budgeted our standard cost.

Is this position used as a matching expense Y/N?

No

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VOCA Match Budget: LIEUTENANT, SVU

Agency Name: HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS

Program Match: The VOCA Rules require that all proposals provide a 20% match of the total VOCA project. Total VOCA Project is defined as the VOCA Budget Request plus the Program Match. Match funds are subject to the same restrictions that govern VOCA grant funds, i.e., the source of program match must be a VOCA-allowable expenditure. Training is not approved as a matching contribution.

To determine the amount of match required by the VOCA Rules for the proposed VOCA project, divide the total amount of the VOCA Budget Request by four. The result is the amount of the program match. For example, if the VOCA Budget Request is \$30,000, then divide \$30,000 by four which equals \$7,500. In this case, the required match is \$7,500 which equals 20% of the total VOCA project. The following further illustrates the program match requirement:

\$30,000
<u>+ \$7,500</u>
\$37,500

Allowable match funds may include, but are not limited to, volunteers, staff salaries, rent, equipment, operating costs, etc. Federal funds from other sources cannot be used for VOCA match. Match used for the VOCA project cannot be used as match for any other grant. Do not over report match, i.e., do not provide match in excess of 20% of the total VOCA project. Match may be provided as either cash or in-kind or a combination of cash and in-kind as follows:

Cash Match: A cash match is any cost component that is included in the agency's overall budget as it applies to the provision of direct services for victims of crime, i.e., staff providing direct victim services, travel related to the delivery of direct victim services, rent paid by the agency for the portion of the program providing direct victim services, etc. If the agency pays for the expense, then it may be used as a cash match.

In-Kind Match: An in-kind match includes donated items or services that benefit the program but which do not have a dollar value assigned for budgeted purposes. For example, programs may use volunteer hours as match. The value placed on donated services must be consistent with the rate of compensation paid for similar work in the applicant agency. If the required skills are not found in the applicant agency, the rate of compensation must be consistent with the labor market. Programs may use items donated by other programs or individuals as in-kind match, i.e., rent and utilities used for the provision of direct services to victims and donated by another source outside the agency.

The Program match section is an itemized description by budget category of proposed matching contributions. The budget categories are personnel, contractual services, equipment and operating expenses. Provide a detailed (itemized) list and a budget narrative for each budgeted category. Indicate the funding source and indicate if it is a cash or in-kind match. Do not over report required match. Unless otherwise approved by the

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Organization: Highlands County Sheriff's Office

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VOCA Match Budget: LIEUTENANT, SVU

OAG, reported match must be consistent with the monthly reimbursement request.

Match Narrative: Describe in detail the type of Match, whether cash or in-kind, the budget category, etc. Submit the same detailed information for match as provided for VOCA funded items. If match is in the personnel category for paid staff complete the table below (attach additional page(s) if needed) and provide the total salary and benefits and percentage. Attach job descriptions for all paid staff and/or volunteers reported as Match. Job descriptions must reflect VOCA allowable activities that are equal to or greater than the percentage of the position that is reported as Match. Failure to provide VOCA allowable job descriptions may result in a reduction to your request.

EXAMPLES- Match Narrative:

Our agency utilizes volunteers who provide direct services to victims of crime, such as intake clerks, clerical (types reports and calls victims) and victim advocates. The agency anticipates using volunteers at the equivalent of 20 - 23 hours per week x 52 weeks x \$5.15 for a match of \$5,698.

* Only those agencies with an established volunteer component are eligible to utilize volunteers as match.

The agency rents office space from the Global Company at \$14,400 annually and the agency's pro-rated portion for office space for volunteers and supervisor of the victim advocate would be approximately 19% (or \$234 per month) x 12 months = \$2,807.

Approximately 5% of the Victim Advocate Supervisor position will be utilized to provide supervision for the victim advocate position. The supervisor's total salary and benefits equal \$32,000.

Program Match Description	Funding Source May not be derived from Federal Dollars	Cash or In-Kind	Budget Category	Match Amount
LIEUTENANT, SVU	Local, Public or Private	Cash	Personnel	\$27,610.84
Match Sub-Total				\$27,610.84

Budget Narrative:

The SVU LT spends 35% of his time supervising the Advocates. Hourly pay is \$33.46 per hour for this position (see explanation below). Health, life and dental insurance is the Agency's annual cost for these benefits. Total annual cost is \$110,628.

VOCA FTE %	0.2688%			
Hours per week =	43	RATE	Employer Cost	Reported Match =
Hourly Rate =	\$33.46			25%
Annual Gross Salary	\$74,816.56		\$74,816.56	\$18,704.14
FICA		7.65%	\$5,723.47	\$1,430.87
Retirement		24.5%	\$18,330.06	\$4,582.51
Health Ins.			\$7,563.72	\$1,890.93
Life Ins.			\$32.40	\$8.10

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VOCA Match Budget: LIEUTENANT, SVU

Dental Ins.		\$173.88	\$43.47
Workers Comp	5.33%	\$3,987.72	\$996.93
Unemployment	0%	\$0	\$0
Other		\$0	\$0
TOTAL		\$110,627.81	\$27,656.95

Explanation (if applicable):

Please note that the SVU Lt.'s hourly rate includes the state-required incentive compensation of \$1,320 per year which is a separate line item on his paycheck and is paid out in 24 pay periods per year. The Lt's total compensation of \$74,817 is divided by 2,236 total annual hours worked = \$33.46 which is his budgeted hourly rate of pay. Health, dental and life is the Agency's annual cost of these benefits for all employees.

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VOCA Match Budget: VICTIM ADVOCATE OVERTIME

Agency Name: HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS

Program Match: The VOCA Rules require that all proposals provide a 20% match of the total VOCA project. Total VOCA Project is defined as the VOCA Budget Request plus the Program Match. Match funds are subject to the same restrictions that govern VOCA grant funds, i.e., the source of program match must be a VOCA-allowable expenditure. Training is not approved as a matching contribution.

To determine the amount of match required by the VOCA Rules for the proposed VOCA project, divide the total amount of the VOCA Budget Request by four. The result is the amount of the program match. For example, if the VOCA Budget Request is \$30,000, then divide \$30,000 by four which equals \$7,500. In this case, the required match is \$7,500 which equals 20% of the total VOCA project. The following further illustrates the program match requirement:

\$30,000
<u>+ \$7,500</u>
\$37,500

Allowable match funds may include, but are not limited to, volunteers, staff salaries, rent, equipment, operating costs, etc. Federal funds from other sources cannot be used for VOCA match. Match used for the VOCA project cannot be used as match for any other grant. Do not over report match, i.e., do not provide match in excess of 20% of the total VOCA project. Match may be provided as either cash or in-kind or a combination of cash and in-kind as follows:

Cash Match: A cash match is any cost component that is included in the agency's overall budget as it applies to the provision of direct services for victims of crime, i.e., staff providing direct victim services, travel related to the delivery of direct victim services, rent paid by the agency for the portion of the program providing direct victim services, etc. If the agency pays for the expense, then it may be used as a cash match.

In-Kind Match: An in-kind match includes donated items or services that benefit the program but which do not have a dollar value assigned for budgeted purposes. For example, programs may use volunteer hours as match. The value placed on donated services must be consistent with the rate of compensation paid for similar work in the applicant agency. If the required skills are not found in the applicant agency, the rate of compensation must be consistent with the labor market. Programs may use items donated by other programs or individuals as in-kind match, i.e., rent and utilities used for the provision of direct services to victims and donated by another source outside the agency.

The Program match section is an itemized description by budget category of proposed matching contributions. The budget categories are personnel, contractual services, equipment and operating expenses. Provide a detailed (itemized) list and a budget narrative for each budgeted category. Indicate the funding source and indicate if it is a cash or in-kind match. Do not over report required match. Unless otherwise approved by the

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VOCA Match Budget: VICTIM ADVOCATE OVERTIME

OAG, reported match must be consistent with the monthly reimbursement request.

Match Narrative: Describe in detail the type of Match, whether cash or in-kind, the budget category, etc. Submit the same detailed information for match as provided for VOCA funded items. If match is in the personnel category for paid staff complete the table below (attach additional page(s) if needed) and provide the total salary and benefits and percentage. Attach job descriptions for all paid staff and/or volunteers reported as Match. Job descriptions must reflect VOCA allowable activities that are equal to or greater than the percentage of the position that is reported as Match. Failure to provide VOCA allowable job descriptions may result in a reduction to your request.

EXAMPLES- Match Narrative:

Our agency utilizes volunteers who provide direct services to victims of crime, such as intake clerks, clerical (types reports and calls victims) and victim advocates. The agency anticipates using volunteers at the equivalent of 20 - 23 hours per week x 52 weeks x \$5.15 for a match of \$5,698.

* Only those agencies with an established volunteer component are eligible to utilize volunteers as match.

The agency rents office space from the Global Company at \$14,400 annually and the agency's pro-rated portion for office space for volunteers and supervisor of the victim advocate would be approximately 19% (or \$234 per month) x 12 months = \$2,807.

Approximately 5% of the Victim Advocate Supervisor position will be utilized to provide supervision for the victim advocate position. The supervisor's total salary and benefits equal \$32,000.

Program Match Description	Funding Source May not be derived from Federal Dollars	Cash or In-Kind	Budget Category	Match Amount
VICTIM ADVOCATE OVERTIME	Local, Public or Private	Cash	Personnel	\$768.38
Match Sub-Total				\$768.38

Budget Narrative: Victim Advocates receive overtime pay for worked hours in excess of 40 per week. These costs are not included in the grant funded expenses. We propose using the overtime paid to VA's to fulfill our match obligation.

VOCA FTE %	0.025%			
Hours per week =	1	RATE	Employer Cost	Reported Match =
Hourly Rate =	\$12.75			100%
Annual Gross Salary	\$663.00		\$663.00	\$663.00
FICA		7.65%	\$50.72	\$50.72
Retirement		8.26%	\$54.76	\$54.76
Health Ins.			\$0	\$0
Life Ins.			\$0	\$0

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VOCA Match Budget: VICTIM ADVOCATE OVERTIME

Dental Ins.		\$0	\$0
Workers Comp	0%	\$0	\$0
Unemployment	0%	\$0	\$0
Other		\$0	\$0
TOTAL		\$768.48	\$768.48

Explanation (if applicable):

We have limited the total match to the amount required. We had to force the pay rate in the system to create the amount of gross overtime required to meet the total match.

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VOCA Budget Request

Budget Summary By Category		Total VOCA Budget Request	Total VOCA Approved Budget
Personnel (10A)		\$113,701.33	\$109,501.00
Contractual Services (10B)		\$0	
Equipment (10C)		\$0	
Operating Expenses (10D)		\$0	
Training Expenses (10E)		\$0	
Total		\$113,701.33	\$109,501.00
Required Match Part 11			\$28,425.33
Total paid staff for agency's victim services program (total number of full-time equivalent staff (FTE) for the current fiscal year):			2
Number of staff requested from VOCA, expressed in FTE's:			2
Number of staff requested as matching expenses, expressed in FTE's:			0.29
Total staff requested, expressed in FTE's:			2.2938
Child Abuse			\$7,129.79
(Include services for child physical abuse/neglect and child sexual assault/abuse)			
Domestic and Family Violence			\$65,293.84
Adult Sexual Assault			\$3,752.52
Underserved			\$13,509.07
(includes DUI/DWI crashes, survivors of homicide victims, assault, adults molested as children, elder abuse, victims with disabilities, robbery, other violent crimes)			
MATCH (financial support from other sources)			
Value of in-kind match	\$0		
Cash match	\$28,425.33		
Total match	\$28,425.33		
Match waiver	No		

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Funding Source Chart

Applicants must provide information that demonstrates community support of its services; financial support from non-federal sources; non-federal resources for the required 20% program match (unless in-kind match is utilized); and, if a new program, shows that 25-50% of the total financial support is from non-federal sources.

Budget and Staffing

Provide the amount of funding that is allocated to victim services within the applicant agency for the current fiscal year and the amount requested for the proposed VOCA project. Do not report the entire agency budget, unless the entire budget is devoted to victim services programs. Round amounts to the nearest dollar, and include all expenses which are budgeted for the victim services program (i.e., personnel costs which include salaries for directors, clerical/support staff, victim advocates, counselors, etc.; training costs; equipment such as computers, fax machines, printers, copiers, telephones, and furnishings, etc.; operating costs such as utilities, postage, printing, office supplies, travel, counseling supplies, etc.). Please note: Do not include in-kind match.

What is the fiscal year of your sub grantee agency?
 (choose one from the drop-down menu to the right)
 Other Defined:

October 1 to September 30

Funding Source

	Agency Total Victim Services Budget (Current Fiscal Year)	Proposed VOCA Project Budget
Federal Funding *Describe below	\$0	\$0
VOCA Grant Request (excluding match)		\$113,701.32
State Funds	\$0	\$0
Local, Public or Private Funds	\$28,425.33	\$28,425.33
Other:	\$0	\$0
Totals	\$28,425.33	\$142,126.65

*For the judicial circuit you are requesting funding with this application

* If the applicant agency currently receives federal funding for victim services, indicate the source(s) and the use of those funds. (Response is limited to 1000 characters.) If this is not applicable, please indicate "N/A."

Other than the VOCA Grant Funding, we do not receive any other federal funding for the VOCA program.

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Use of VOCA and Match Funds

INSTRUCTION: For this request, check the category of service and subcategory that best identifies the types of services or activities that will be provided by the VOCA-funded project as described below.

Note: Report only those program activities that will be implemented with VOCA and Match funds.

Check all that apply

INFORMATION & REFERRAL

- | | |
|---|---|
| ✓ Information about the criminal justice process | Referral to other victim service programs |
| ✓ Information about victim rights, how to obtain notification, etc. | Referral to other services, supports and resources (includes legal, medical, faith-based organizations, address confidentiality programs, etc.) |

PERSONAL ADVOCACY/ACCOMPANIMENT

- | | |
|---|--|
| ✓ Victim advocacy/accompaniment to emergency medical care | Performance of medical forensic exam or interview, or medical evidence collection |
| ✓ Victim advocacy/accompaniment to medical forensic exam | ✓ Immigration assistance (e.g. special visa, continued presence application, and other immigration relief) |
| ✓ Law enforcement interview advocacy/accompaniment | ✓ Intervention with employer, creditor, landlord, or academic institution |
| ✓ Prosecution interview advocacy/accompaniment (includes accompaniment with prosecuting attorney and with victim/witness) | Child and/or dependent care assistance (provided by agency) |
| ✓ Criminal advocacy/accompaniment | ✓ Transportation assistance (provided by agency) |
| ✓ Civil advocacy/accompaniment (includes victim advocate assisting with protection orders) | Interpreter services |
| ✓ Individual advocacy (assistance in applying for public benefits, return of personal property or effects) | ✓ Assistance with victim compensation |

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VOCA 2020-2021

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Use of VOCA and Match Funds

EMOTIONAL SUPPORT OR SAFETY SERVICES

- | | |
|--|--|
| <ul style="list-style-type: none"> ✓ Crisis intervention (in-person, includes safety planning, etc.) Hotline/crisis line counseling ✓ Individual counseling ✓ On-scene crisis response (e.g., community crisis response) | <p>Therapy (traditional, cultural, or alternative healing: art, writing, or play therapy; etc.)</p> <p>Support groups (facilitated or peer)</p> <p>Emergency financial assistance (includes emergency loans and petty cash, payment for items such as food and/or clothing, changing windows and/or locks, taxis, prophylactic and non prophylactic meds, durable medical equipment, etc.)</p> |
|--|--|

SHELTER/HOUSING SERVICES

- | | |
|--|------------------------------|
| <p>Emergency shelter or safe house</p> <p>Transitional housing</p> | <p>Relocation assistance</p> |
|--|------------------------------|

CRIMINAL/CIVIL JUSTICE SYSTEM ASSISTANCE

- | | |
|---|--|
| <ul style="list-style-type: none"> ✓ Notification of criminal justice events (e.g., case status, arrest, court proceedings, case disposition, release, etc.) ✓ Victim impact statement assistance ✓ Assistance with restitution (includes assistance in requesting and when collection efforts are not successful) ✓ Emergency justice-related assistance Civil legal attorney assistance in obtaining protection or restraining order | <ul style="list-style-type: none"> Immigration attorney assistance (e.g., special visas, continued presence application, and other immigration relief) Other civil legal attorney assistance (e.g., landlord/tenant, employment, etc.) ✓ Prosecution interview advocacy/accompaniment (includes accompaniment with prosecuting attorney and with victim/witness) ✓ Criminal advocacy/accompaniment ✓ Civil advocacy/accompaniment (includes victim advocate assisting with protection orders) |
|---|--|

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Use of VOCA and Match Funds

Civil legal attorney assistance with family law
issues (e.g., custody, visitation, or support)

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Statement of Need

Statement of Need: The statement of need must provide a description about why this project is needed. Be clear and avoid acronyms.

Underserved Victims: Applicants are encouraged to identify gaps in available services for "underserved" victims and to seek funding to provide services to these victims. Underserved populations may include, but are not limited to, child-on-child abuse, child abuse by non-caretaker, crimes against the elderly, non-English speaking persons, persons with disabilities, victims of federal crimes, victims of workplace violence and members of racial or minorities.

- 1) Briefly describe the need for services to victims of crime that will be addressed using VOCA funding . If needed, define the deficiency of services to victims.

Highlands County is a rural, mostly agricultural region and our Victim Advocacy program is the lead agency for providing victims with crisis services. According to the FDLE UCR data for 2017, Highlands County had 1,022 incidents of homicides, rapes, robbery, aggravated assault and burglaries in 2017, a slight increase from the 1,001 in 2016. Further, preliminary data from 2018 and 2019 indicate a rise in violent crime in Highlands County. For instance, in January 2019, 5 individuals were victims of a mass murder at local bank. The Advocates have special training and provide crime victims emotional support, crisis counseling, safety planning, assistance with transportation and shelter, and help navigating the criminal justice system. They are available 24/7 and coordinate these services through a multi-agency network of professionals and organizations. These important services would not be possible without funding from the VOCA grant.

- 2) Provide information about crime statistics for all counties that will be served in the service area. Specifically, detail the statistics related to the need described in #1.

According to FDLE Uniform Crime Report (UCR) statistics for the calendar year 2017, there were 7 murders, 38 forcible rapes, 42 robberies, 242 aggravated assaults and 693 burglaries (1,022 total) in Highlands County in 2017. In 2016, the total of these crimes reported was 1,001, so in 2017 Highlands County experienced an increase in reported serious offenses of around 2% over the prior year. FDLE UCR statistics for the half year ended June 30, 2018 showed that these crimes were tracking about the same as the prior year.

- 3) Provide demographic information about the population of all of the counties that will be served. At a minimum, provide information about gender, race, or national origin and age for the service area.

According to the US Census Bureau, American Fact Finder 2013-2017 American Community Survey 5-Year Estimates, the County's population is 68.4% White alone, 18.9% were Hispanic or Latino, 9.3% African American, 0.3% Native American, 1.5% Asian, and 1.6% were from two or more races. 51.6% were female, 19.5% were under 18 years old, and 41.3% were over 60 years old. These demographic groups generally represent the same groups served by the Victim Advocates . According to the statistics compiled from the VOCA reports for the period October 2013 through December 2018, of the victims

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Statement of Need

served, 65% were White, 22% were African American and 12% were Hispanic. Further, 10% were under age 18, and 11% were over age 60.

- 4) **Provide demographic information about the population to be served through the proposed VOCA project.**

The population served by the Victim Advocates generally follows the demographics of the county taken as a whole. According to demographic information compiled by Advocates for the period October 2013 through December 2018, 65% of the victims served were White, 22% were African American and 12% were Hispanic. This compares to 68.4%, 9.3% and 18.9%, respectively, of the county demographics according to the US Census Bureau American Fact Finder Survey 5-Year Estimates. However, Advocates served victims under age 18 10% of the time, and 16% were over age 60, compared with a demographic of 19% and 41%, respectively according to the same US Census data. Advocates serve ages 18-59 74% of the time, even though this group comprises only 40% of the population. In addition, for the period October 2013 through December 2018, 70% of the victims served were female even though they only represent 51.6% of the population at large.

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Project Proposal

The project proposal must clearly outline what needs to be done and by whom in order to address the needs identified in the statement of need.

The project proposal pertains only to the services related to the proposed Total VOCA Project (VOCA grant plus match activities).

- 1) Describe which services will be provided to the crime victims described in the statement of need. Summarize which services will be provided by each proposed VOCA funded personnel position or contractor. Specifically, indicate how the proposed personnel, operating, contractual, equipment and training expenses are associated with the provision of services to crime victims: consistency

Victim Advocates (VA's) are located at the Children's Advocacy Center (CAC) at 1968 Sebring Parkway in Sebring, FL 33870. VA's provide victims of crime with services, including, but not limited to, information and referral, crisis intervention counseling, emotional support, assistance navigating the criminal or civil justice system, and assistance filing victim compensation claims. VA's respond to crime scenes and serve victims on a 24/7 basis. VA's review offence reports and conduct follow ups with victims. VA's are the liaison between victims, courts, social service agencies and others. VA's have specialized training on the cycle of victimization and counsel victims on how to avoid further victimization. VA's provide services to victims mostly at the CAC, but provide services elsewhere depending upon the needs and circumstances of victims. Funding for the personnel costs of VA's has been possible by VOCA funding with the Sheriff funding VA operating costs from its budget.

- 2) Provide a listing of other agencies that will coordinate services with the applicant for the VOCA project and the services provided by each agency.

Our Victim Advocates Program is a component of the services rendered at The Children's Advocacy Center (CAC). The CAC is a Highlands County funded program under the Community Programs Division with guidance from the Children's Services Council's Advisory Board. The CAC is tasked with supporting a Multidisciplinary Team (MDT) to provide victim services. The MDT has various partners, including Law Enforcement, Department of Children & Families, Mental Health, Child Protection Team- Forensic Interviewers, Victim and Family Advocates, and Medical Professionals. In addition, the CAC maintains relationships with other service providers in the community such as Guardian Ad Litem, Department of Juvenile Justice, Highlands County School Board, Champion for Children Foundation, One Hope United, Peace River Center, SCARF, and Heart of Florida Legal Aid. All of the victims served, including children, are listed on the victims served and types of services form in this application.

- 3) Describe in detail how the coordination of services will be accomplished. Indicate if a Memorandum of Agreement or other formal coordination plan is in place.

Victim Advocates work at the Children's Advocacy Center (CAC) which is a facility designed to provide multiple services to victims of crime. A primary purpose of the CAC is to provide

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Project Proposal

prevention support to families when a future domestic violence crime may occur. Victim Advocates help fulfill this mission by coordinating all disciplines in the abuse field to interview, evaluate and provide assistance to victims. The CAC is a private/public partnership and one of a handful in Florida accredited by the NCA. The Victim Advocates and members of the Sheriff's Office Special Victim's Unit coordinate services to victims through other partner agencies located at the CAC, including DCF Investigators, States Attorney's Office Forensics, Guardian Ad Litem, Child Psychologist and Medical Technician. These agencies work together to provide support, resources and referrals to victims.

- 4) Does a duplication of service exist? (Choose one from the drop-down menu): No
If yes, please explain.
- 5) The VOCA Rules mandate that grant recipients use volunteers in the victim services program. Describe how volunteers will be utilized to provide services to crime victims. If the agency does not currently utilize volunteers, please explain how they will be recruited and incorporated into the victim services program.
- We currently have one active volunteer. However, we routinely seek other volunteers. Our volunteer(s) receive in-house training on the structure and organization of the Highlands County Program. Additionally, volunteer(s) provide assistance by carrying out basic office duties such as filing reports, maintaining records, sending correspondence, and making phone calls. The volunteer(s) also assist on request with other duties assigned by the Victim Advocates. The services performed by the volunteer(s) provide Victim Advocates with more time to provide direct services and support to victims.
- 6) Identify the number of volunteer hours supporting the work of this VOCA award for subgrantee agency's victimization program/services.
- | | |
|-------|---|
| 1 | Volunteers provided |
| 52 | Hours of Service annually |
| 0.025 | FTE equivalent (hours provided divided by 2080) |
- 7) Provide a justification for not billing the Victim Compensation program for services requested in this application that may be allowable under the Victim Compensation Program.
- N/A
- 8) The agencies that receive VOCA grant funding are required to comply with the Federal statutes and regulations that prohibit discrimination in federally assisted programs or activities. Recipients may not

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discriminate in employment on the basis of race, color, national origin, religion, sex, and disability. Also, recipients may not discriminate in the delivery of services or benefits on the basis of race, color, national origin, religion, sex, disability, and age. In order to ensure VOCA-funded agencies fulfill the expectations of the Federal civil rights obligations all organizations that receive VOCA funding must complete the online civil rights training curriculum for recipients offered by the Office for Civil Rights. If awarded VOCA grant funding will the applicant agency complete the required training and comply with all applicable Federal statutes and regulations related to civil rights and nondiscrimination?

(Choose one from the drop-down menu below)

Yes

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Victims Served and Types of Services

Agency Name: HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS

The number of victims indicated should include the number of new victims provided services by VOCA funded and matching staff during the grant period. The figures indicated should be based on historical data and/or the anticipated need of the population served through the VOCA project. If awarded funding, the applicant agency will be expected to fulfill these performance measures.

Recipients of VOCA funding are required to provide services to victims of Federal crimes and to provide assistance with the VOCA Crime Victim Compensation program.

VOCA Grant Request
(from the Budget Summary Page) \$113,701.33

# of Victims to be Served	Type of Victim \$113,701.33	\$ Amount per Category	% of Total Grant Amount	# of Other Types of Victims to be Served	For other types of crimes, identify and list each separately below.
37	Adult Physical Assault (Includes Aggravated and Simple Assault)	\$6,942.16	6.11%	52	Battery
20	Adult Sexual Assault	\$3,752.52	3.30%	0	
0	Adults Sexually Abused/Assaulted as Children	\$0	0.00%	0	
2	Arson	\$375.25	0.33%	0	
12	Bullying (Verbal, Cyber or Physical)	\$2,251.51	1.98%	0	
17	Burglary	\$3,189.64	2.81%	0	
38	Child Physical Abuse or Neglect	\$7,129.79	6.27%	0	
0	Child Pornography	\$0	0.00%	0	
0	Child Sexual Abuse/Assault	\$0	0.00%	0	
348	Domestic and/or Family Violence	\$65,293.83	57.43%	0	
4	DUI/DWI Incidents	\$750.50	0.66%	0	
18	Elder Abuse or Neglect	\$3,377.27	2.97%	0	
0	Hate Crime: Racial/Religious/Gender/S exual Orientation/Other	\$0	0.00%	0	

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Victims Served and Types of Services

	(Explanation Required)			
0	Human Trafficking: Labor	\$0	0.00%	0
1	Human Trafficking: Sex	\$187.63	0.17%	0
0	Identity Theft/Fraud/Financial Crime	\$0	0.00%	0
19	Kidnapping	\$3,564.89	3.14%	0
0	Mass Violence (Domestic/International)	\$0	0.00%	0
0	Other Vehicular Victimization (e.g., Hit and Run)	\$0	0.00%	0
8	Robbery	\$1,501.01	1.32%	0
25	Stalking/Harassment	\$4,690.65	4.13%	0
5	Survivors of Homicide Victims	\$938.13	0.83%	0
0	Teen Dating Victimization	\$0	0.00%	0
0	Terrorism (Domestic/International)	\$0	0.00%	0
Total Victims Served		606	\$103,944.78	91.42%
				52

Indicate the number of victims projected to receive the following services. In this section, only count a victim once, regardless of how many times the victim received a particular service. The total amount for any one service may not exceed the total number of victims projected to be served. See the VOCA Definitions for a description of each service.

# of Victims to be Served	Type of Service	# of Other Types of Services to be Provided	For other types of services, identify and list each separately below.
556	Information and Referral	0	
34	Personal Advocacy/Accompaniment	0	
41	Emotional Support or Safety Services	0	
0	Shelter/Housing Services	0	
95	Criminal/Civil Justice System Assistance	0	
25	Number of Victims Assisted with a Victim Compensation Application	0	
Total Services	751	0	Subtotal of "Other" Services

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Required Documentation

Required Documentation:

Job Descriptions

A job description is required for all proposed VOCA-funded personnel and match personnel and must indicate the percentage of time allocated for each task totaling 100% of the job duties. Job descriptions must reflect VOCA allowable activities that are equal to or greater than the percentage of the position that is VOCA funded. Failure to provide VOCA allowable job descriptions may result in a reduction to your request.

Letters of Support

Attach three (3) current letters of support from **local community or government groups**. A current letter is one that is dated during the current calendar year. It is the responsibility of the applicant agency to ensure letters highlight the applicant agency's record of providing effective services to victims of crime (if applicable), demonstrates the writer's support as well as the community's support of the services that are requested as part of VOCA Grant project. Do not provide more than three letters. The following will not be accepted:

- *Letters from one individual that is not writing on behalf of a local community or government group
- *Letters from individuals or units within the applicant agency
- *Letters acknowledging conference or meeting participation
- *Letters that are similar in content

Documentation of the agency's 501(c) 3 ruling from the Internal Revenue Service

Provide documentation to document the nonprofit status of the applicant agency. This may include:

- *proof that the Internal Revenue Service recognizes the organization as being tax exempt under 501(c)(3) of the Internal Revenue Code;
- *a statement from a state taxing body or state secretary of state certifying that the organization is a nonprofit organization and that no part of the organization's net earnings may benefit any private shareholder or individual;
- *a certified copy of a certificate of incorporation or similar document establishing nonprofit status;
- *any of the above, if it applies to a state or national parent organization, with a statement by the state or national parent organization that the applicant is a local nonprofit affiliate

Current Listing of Agency's Board of Directors

Attach a current listing of all Board Members to include name, affiliation, and contact information

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Required Documentation

(address, phone number).

Required Documentation Uploads

Name: VICTIM ADVOCATE JOB DESCRIPTION

Type: Job Descriptions

Name: SVU LIEUTENANT JOB DESCRIPTION

Type: Job Descriptions

Name: LETTERS OF SUPPORT

Type: Letters of Support

Name: LETTER OF SUPPORT SEBRING PD

Type: Letters of Support

Name: NOTES TO REVIEWER

Name: REVISED VICTIM ADVOCATE JOB
DESCRIPTION

Type: Job Descriptions

Name: NOTES TO REVIEWER 3

Name: NOTES TO REVIEWER

OAG Only - Upload Section

Name:

Type:

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Agency Information Review

Application Information

1. Are there any discrepancies in the information? If yes, then please explain in the comments field. No

Comments:

The Applicant Information, Certification Regarding Debarment, Special Conditions Certification, Standard Assurances, EEOP Certification form and Related Parties Questionnaire must be signed and dated by the authorizing official.

Agency Eligibility

- | | | |
|-----|--|-----|
| 1. | Is the applicant agency type correct? | Yes |
| 2. | Is the implementing agency type correct? | Yes |
| 3. | Is the indicated Judicial Circuit correct for the service area? | Yes |
| 4. | Are the correct counties selected for the judicial circuit? | Yes |
| 5. | Are the geographical characteristics correct? | Yes |
| 6. | Are the indicated Congressional District(s) correct? | Yes |
| 7. | Is the purpose of the project acceptable? | Yes |
| 8. | Is the primary use of funding acceptable? | Yes |
| 9. | Is an address where victim services will be provided included? | Yes |
| 10. | Is the address provided located in the judicial circuit for which funding is being requested, in this application? | Yes |
| 11. | Is the agency's website address included? | Yes |

Comments:

Additional Reviewer Comments:

Certification Review

Certificate of Debarment

1. Are there any discrepancies in the information provided? If yes, then please explain in the comments field. No

Comments:

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The Applicant Information, Certification Regarding Debarment, Special Conditions Certification, Standard Assurances, EEOP Certification form and Related Parties Questionnaire must be signed and dated by the authorizing official.

Special Conditions Certification

- | | | |
|----|---|-----|
| 1. | Is VOCA funding used to maintain or establish a computer network system? | No |
| 2. | If VOCA funding is being used to maintain or establish a computer network, is the applicant agency blocking the viewing, downloading and exchange of pornography? | N/A |
| 3. | If the applicant agency is not able to block the viewing, downloading and exchange of pornography, what is the anticipated date of being able to do so? | N/A |
| 4. | Are there any discrepancies in the information provided? If yes, then please explain in the comments field. | N/A |

Comments:

The Applicant Information, Certification Regarding Debarment, Special Conditions Certification, Standard Assurances, EEOP Certification form and Related Parties Questionnaire must be signed and dated by the authorizing official.

Standard Assurances

- | | | |
|----|---|----|
| 1. | Are there any discrepancies in the information provided? If yes, then please explain in the comments field. | No |
|----|---|----|

Comments:**EEOP Certification Form**

- | | | |
|----|---|-----|
| 1. | Are there any discrepancies in the information provided? If yes, then please explain in the comments field. | No |
| 2. | Is section A, B or C completed as appropriate? | Yes |

Comments:

The Applicant Information, Certification Regarding Debarment, Special Conditions Certification, Standard Assurances, EEOP Certification form and Related Parties Questionnaire must be signed and dated by the authorizing official.

Related Parties Questionnaire

- | | | |
|----|---|-----|
| 1. | If any of the answers are Yes, is an acceptable explanation provided? | N/A |
|----|---|-----|

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Comments:

The Applicant Information, Certification Regarding Debarment, Special Conditions Certification, Standard Assurances, EEOC Certification form and Related Parties Questionnaire must be signed and dated by the authorizing official.

Additional Reviewer Comments:

Budget Information Review

VOCA Personnel Budget

- | | | |
|----|---|-----|
| 1. | Are there any discrepancies in the information provided? If yes, then please explain in the comments field. | No |
| 2. | Are job descriptions for each position uploaded in the Required Documentation section? | Yes |
| 3. | Does each job description indicate the percentage of time allocated for each job duty? (totaling 100%) | Yes |
| 4. | Do allowable duties match requested funding? | Yes |

Comments:

VOCA Contractual/Fee for Service Budget

- | | | |
|----|---|-----|
| 1. | Are there any discrepancies in the information provided? If yes, then please explain in the comments field. | N/A |
| 2. | Does each narrative explain how the expenses were calculated? | N/A |
| 3. | Are services allowable? | N/A |
| 4. | Are Consultant fees below the Federal threshold of \$450 per 8 hour day? | N/A |
| 5. | If the applicant agency is requesting a Legal Aid or SATP, are the rates within guidelines? | N/A |
| 6. | If the applicant agency is requesting a Legal Aid or SATP, is the narrative acceptable? | N/A |

Comments:

VOCA Equipment Budget

- | | | |
|----|---|-----|
| 1. | Are there any discrepancies in the information provided? If yes, then please explain in the comments field. | N/A |
| 2. | Does each narrative explain how the expenses were calculated? | N/A |
| 3. | Is each item over \$2,500 allowable? (Additional documentation required prior to purchase) | N/A |

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Comments:

VOCA Operating Budget

- | | | |
|----|--|-----|
| 1. | Are there any discrepancies in the information provided? If yes, then please explain in the comments field. | N/A |
| 2. | If printed material is requested, are they appropriate for VOCA funding? (Additional documentation required prior to printing) | N/A |
| 3. | If travel costs are requested, are the costs related to direct service provision? | N/A |
| 4. | Does each narrative explain how the expenses were calculated? | N/A |
| 5. | Is each item less than \$2,500 allowable? | N/A |

Comments:

VOCA Training Budget

- | | | |
|----|---|-----|
| 1. | Are there any discrepancies in the information provided? If yes, then please explain in the comments field. | N/A |
| 2. | Does each narrative include information on the training and how it will enhance direct services to crime victims? | N/A |
| 3. | Is the training requested appropriate for VOCA funding? | N/A |

Comments:

VOCA Match Budget

- | | | |
|-----|---|-----|
| 1. | Are there any discrepancies in the information provided? If yes, then please explain in the comments field. | Yes |
| 2. | Is the correct match amount listed? (based on the funding request) | Yes |
| 3. | Is cash or in-kind appropriately identified? | Yes |
| 4. | Are the budget categories indicated correctly? | Yes |
| 5. | Does each narrative explain how the expenses were calculated? | Yes |
| 6. | Is the correct match amount listed for each item based on the narrative provided? | Yes |
| 7. | Are all match items allowable? | Yes |
| 8. | Are job descriptions for each position uploaded in the Required Documentation section? | Yes |
| 9. | Does each job description indicate the percentage of time allocated for each job duty? | Yes |
| 10. | Are duties described for match allowable? | Yes |

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VOCA Grant Application - Technical Review Results

Comments:

The match budget will need to be decreased based on the 20-21 award amount.

VOCA Budget Request

- | | | |
|----|---|-----|
| 1. | Are there any discrepancies in the information provided? If yes, then please explain in the comments field. | No |
| 2. | Is the agency's total paid staff in the victimization program/services included in FTE's for the current fiscal year? | Yes |
| 3. | Is the subaward match complete and correct? | Yes |

Comments:

Budget set based on OAG conference call with subgrantees 9/16/20 and 9/17/20.

Funding Source Chart

- | | | |
|----|---|--|
| 1. | Are there any discrepancies in the information provided? If yes, then please explain in the comments field. | No |
| 2. | Are the sources indicated for federal funding and the use of those funds acceptable? | N/A |
| 3. | Are the sources described for Other funding and the use of those funds acceptable? | N/A |
| 4. | Is the cash match in the VOCA Match Budget identified in the Proposed VOCA Budget column?
a. What is the funding source? (Select all that apply) | Yes

☒ Local
☐ State
☐ Other |
| 5. | Does the grant amount requested match the total request amount in the VOCA Budget Request section? | Yes |

Comments:

Use of VOCA and Match Funds

- | | | |
|----|---|-----------|
| 1. | Are there any discrepancies in the information provided? If yes, then please explain in the comments field. | No |
| 2. | Did the applicant agency select Emergency Financial Assistance as one of their services?
a. Is Emergency Financial Assistance indicated in the VOCA or Match budget? | No
N/A |
| 3. | Did the applicant agency select Sexual Assault Forensic Exams as one of their services? | No |

Comments:

**OFFICE OF THE FLORIDA ATTORNEY GENERAL
VOCA 2020-2021
Organization: Highlands County Sheriff's Office
Grant No.: VOCA-2020-Highlands County Sheriff-00793
Version Date: 12/15/2020 10:28:34
VOCA Grant Application - Technical Review Results**

Additional Reviewer Comments:

Project Information Review

Statement of Need

- | | | |
|----|--|-----|
| 1. | Is the need for services to victims provided by the applicant agency acceptable? | Yes |
| 2. | Is the information about crime statistics for all counties that will be served in the service area acceptable? | Yes |
| 3. | Is the demographic information about the population of all of the counties that will be served acceptable? | Yes |
| 4. | Is the demographic information about the population to be served through the proposed VOCA project acceptable? | Yes |

Comments:

Project Proposal

- | | | |
|----|--|-----|
| 1. | Are services and service providers acceptable? | Yes |
| 2. | Is a complete listing of coordinating agencies and services identified? | Yes |
| 3. | Is the description of how the coordination of services will be accomplished acceptable? | Yes |
| 4. | If a duplication of services exist, is the explanation acceptable? If no, then please explain in the comments field. | N/A |
| 5. | Is the description on how volunteers will be utilized acceptable? | Yes |
| 6. | If a justification for not billing Victim Compensation was provided, is the justification acceptable? | N/A |
| 7. | Did the applicant agency confirm that Civil Rights training will be completed? | Yes |

Comments:

Victims Served and Types of Services

- | | | |
|----|---|-----|
| 1. | Are there any discrepancies in the Victims to be Served section? If yes, then please explain in the comments field. | No |
| | a. What is the proposed total number of victims to be served? | 606 |
| | b. What is the current total number of victims to be served, if applicable? | 600 |
| | c. Are the target numbers appropriate? | Yes |

OFFICE OF THE FLORIDA ATTORNEY GENERAL
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- | | | |
|----|--|------|
| 2. | Are there any discrepancies in the Types of Services section? If yes, then please explain in the comments field. | No |
| | a. What is the proposed total number of services? | 1233 |
| | b. What is the current total number of services, if applicable? | 1250 |
| | c. Are the target numbers appropriate? | Yes |
| 3. | Is the target number entered for Assisting with Victim Compensation applications appropriate for the victim population served? | Yes |
| 4. | Are "Others" indicated appropriate? | Yes |

Comments:

Required Documentation

- | | | |
|----|--|-----|
| 1. | Are three letters of support included? | Yes |
| | a. Do letters of support address Victims to be Served and Types of Services? | Yes |
| | b. Are the letters of support current? | Yes |
| | c. Are the letters of support from an individual written on behalf of a local community or government group? | No |
| | d. Are the letters of support similar in content (exact same narrative/text)? | No |
| 2. | Did the applicant agency provide documentation of it's 501(c)3 ruling from the Internal Revenue Service? | N/A |
| 3. | Did the applicant agency provide a current list of Board Members (if applicable)? | N/A |

Comments:

Additional Reviewer Comments:

Only someone registered in EGrants as a Subgrantee Administrator or Subgrantee Signatory can sign documents in the system. Using another user's log-in is not permissible.

Signature of Reviewer: Courtney R. Pellegrino

Date: December 14, 2020 1:02PM

FY 2020/2021
(GRANT PERIOD October 1,2020 through September 30,2021)

AGREEMENT BETWEEN THE STATE OF FLORIDA
DEPARTMENT OF LEGAL AFFAIRS
OFFICE OF THE ATTORNEY GENERAL

AND

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS

GRANT NO: VOCA-2020-Highlands County Sheriff-00793

THIS AGREEMENT is entered into in the City of Tallahassee, Leon County, Florida by and between the State of Florida, Department of Legal Affairs, Office of the Attorney General (OAG), the pass-through agency for the Victims of Crime Act (VOCA), Catalog of Federal Domestic Assistance (CFDA) Number - 16.575, hereafter referred to as "the OAG," an agency of the state of Florida, with headquarters located at PL-01, The Capitol, Tallahassee, Florida 32399-1050, and the **HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS**, hereafter referred to as "the Provider," and jointly referred to as "the Parties." The parties hereto mutually agree as follows:

ARTICLE 1. ENGAGEMENT OF THE PROVIDER

The OAG engages the Provider to perform services as specified in this Agreement. All services are to be performed solely by the Provider and may not be subcontracted or assigned without prior written consent of the OAG. The consent of the OAG does not vest any rights in the subcontractor or create any obligation on behalf of the OAG to the subcontractor. All subcontract agreements will contain a disclosure to this effect.

This Agreement will be performed in accordance with the rules implementing the provisions of VOCA, 34 U.S.C. § 20103, Crime Control and Law Enforcement, 28 C.F.R. §§ 94.101 through 94.122, the federal government-wide grant rules as set forth in 2 C.F.R. § 200, et. seq., and the U.S. Department of Justice, (DOJ), Office of Justice Programs, DOJ Grants Financial Guide, (Financial Guide), incorporated herein by reference, and any other regulations or guidelines currently or subsequently required by the U.S. Department of Justice and State or Federal laws.

ARTICLE 2. SCOPE OF WORK

For the term of this Agreement, the Provider will maintain a victim services program that will be available to provide direct services to victims of crime who are identified by the Provider or are presented to the Provider, as specified in the approved Grant Application of the Provider for the Grant Period as approved by the OAG and incorporated herein by reference.

For the Grant Period beginning October 1, 2020 and ending September 30, 2021, the Provider may seek reimbursement of allowable costs for providing victim services through the period of performance coinciding with the Grant Period, as outlined in the Grant Application as approved by the OAG and the U.S. Department of Justice, Office of Justice Programs, incorporated herein by reference, unless otherwise approved by the OAG in writing.

ARTICLE 3. TIME OF PERFORMANCE

This Agreement will become effective on October 1, 2020, or on the date when this Agreement has been signed by all parties, whichever is later, and will end on September 30, 2021. No costs incurred by the Provider prior to, or after, the Grant Period as the period of performance for this Agreement will be reimbursed, and the Provider is solely responsible for any such expenses.

ARTICLE 4. GRANT FUNDS

The Provider will not commingle grant funds (payments and reimbursements made under this Agreement) with other personal or business accounts. The U.S. Department of Justice, DOJ Grants Financial Guide does not require physical segregation of cash deposits or the establishment of any eligibility requirements for funds which are provided to a Provider. The Provider's accounting systems must ensure grant funds are not commingled with funds on either a program-by-program or a project-by-project basis. Grant funds specifically budgeted and received for one project may not be used to support another. Where the Provider's existing accounting system cannot comply with this requirement, the Provider will establish an additional accounting system to provide adequate grant fund accountability for each project.

In accordance with the provisions of section 287.0582, Florida Statutes, if the terms of this Agreement and reimbursement contemplated by this Agreement extend beyond the current fiscal year, the OAG's performance and obligation to reimburse under this Agreement are contingent upon an annual appropriation and spending authority by the Florida Legislature. In addition, the OAG's performance and obligation to reimburse under this Agreement is contingent upon the OAG's Victims of Crime Act award, as funded through the U.S. Department of Justice, Office for Victims of Crime formula grant program.

ARTICLE 5. FINANCIAL CONSEQUENCES

In accordance with section 215.971, Florida Statutes, provisions specifying the financial consequences that apply if the Provider fails to perform the minimum level of service required by this Agreement are set forth in this paragraph. The Provider will be held responsible for maintaining a victim services program that will be available to provide direct services to victims of crime who are identified by the Provider or are presented to the Provider, and meeting the deliverables and the performance standards as outlined in the current year VOCA Grant Application and approved by the OAG, included within the OAG E-Grants Management System, and incorporated herein by reference in the approved application, unless otherwise modified as approved by the OAG in writing. If the Provider does not maintain a victim services program that will be available to provide direct services to victims of crime as outlined in the approved application without an approved justification, the OAG will impose a corrective action plan and/or a reduction of the final payment for the grant period under this Agreement by five percent of the total award amount listed in Article 34. Additionally, failure of Provider to

comply with all provisions of this agreement, including but not limited to compliance with audits, maintenance of documentation, monitoring, and report submissions may result in the withholding of payments until such issues are resolved as determined by the OAG. The provisions in the Article do not limit the OAG's rights under the law with regard to breach of this agreement or specified termination provisions.

ARTICLE 6. REGISTRATION REQUIREMENTS

Prior to execution of this Agreement, the Provider will be registered electronically with the State of Florida at MyFloridaMarketPlace.com. If the parties agree that exigent circumstances exist that would prevent such registration from taking place prior to execution of this Agreement, then the Provider will register within 21 days from execution. The online registration can be completed at: <http://dms.myflorida.com/dms/purchasing/myfloridamarketplace>

The Provider will comply with the applicable requirements regarding registration with the System for Award Management (SAM) (or with a successor government-wide system officially designated by the Federal Office of Management and Budget and the DOJ's Office of Justice Programs), and to acquire and provide a Data Universal Numbering System (DUNS) number. The Provider will comply with applicable restrictions on subcontractors that do not acquire and provide a DUNS number. The details of Provider obligations are posted on the Office of Justice Programs' website at <https://www.ojp.gov/funding> (Award condition: Registration with the System for Award Management and Universal Identifier Requirements), and are incorporated by reference. This special condition does not apply to the Provider who is an individual and received the grant award as a natural person (i.e., unrelated to any business or non-profit organization that he or she may own or operate in his or her name).

ARTICLE 7. W-9 REQUIREMENT

The State of Florida Department of Financial Services requires that vendors have a verified Substitute Form W-9 on file to avoid delays in payments. Information on how to register and complete your Substitute Form W-9 can be found at <http://flvendor.myfloridacfo.com>. The Vendor Management Section can also be reached at (850) 413-5519.

ARTICLE 8. AUTHORIZED EXPENDITURES

Only expenditures during the Grant Period which are detailed in the approved budget of the grant application, a revised budget, or an amended budget approved by the OAG are eligible for reimbursement with grant funds. Any requested modification to the budget must be submitted by the Provider in writing to the OAG and will require prior approval by the OAG. Budget modification approval is at the sole discretion of the OAG. Any grant funds reimbursed under this Agreement must be used in accordance with the rules implementing the provisions of VOCA, 34 U.S.C. § 20103, Crime Control and Law Enforcement, 28 C.F.R. §§94.101 through 94.122, the federal government-wide grant rules as set forth in the 2 C.F.R. § 200, and the U.S. Department of Justice, (DOJ), Office of Justice Programs, DOJ Grants Financial Guide, (Financial Guide), incorporated herein by reference, and any other regulations or guidelines currently or subsequently required by the U.S. Department of Justice and State or Federal laws. Expenditures for the acquisition and maintenance of telephones and equipment will be proportional to the percentage of VOCA grant funded staff who utilize the telephones and equipment, as contemplated by this Agreement.

Grant funds cannot be used as a revenue generating source and crime victims cannot be charged either directly or indirectly for services reimbursed with grant funds. Third party payers such as insurance companies, victim compensation, Medicare or Medicaid may not be billed for services provided by grant funded personnel to clients. Grant funds must be used to provide services to all crime victims, regardless of their financial resources or availability of insurance or third-party reimbursements. Travel expenses will be reimbursed with grant funds only in accordance with section 112.061, Florida Statutes.

Expenditures of state financial assistance must be in compliance with all laws, rules and regulations applicable to expenditures of State funds, including, but not limited to, the Florida Reference Guide for State Expenditures.

Only allowable costs resulting from obligations incurred during the term of this Agreement are eligible for reimbursement, and any balances of unobligated cash that have been advanced or paid that are not authorized to be retained for direct program costs in a subsequent period must be refunded to the OAG. Any funds paid in excess of the amount to which the Provider is entitled under the terms of this Agreement must be refunded to the OAG.

The Provider will reimburse the OAG for all unauthorized expenditures and the Provider will not use grant funds for any expenditures made by the Provider prior to the execution of this Agreement or after the termination date of this Agreement. If the Provider is a unit of local or state government, the Provider must follow the written purchasing procedures of that governmental agency or unit. If the Provider is a non-profit organization, the Provider will obtain a minimum of three written quotes for all single item grant-related purchases equal to or in excess of \$2,500 unless it is documented that the vendor is a sole source supplier. The Provider will use the lowest quote for the purchase.

The Provider will not use any federal funds (including grant funds), either directly or indirectly, in support of any contract or subaward to either the Association of Community Organizations for Reform Now (ACORN) or its subsidiaries, without the express prior written approval of the U.S. Department of Justice, Office of Justice Programs.

The Provider must report suspected fraud, waste and abuse to the OAG's Office of the Inspector General at 850-414-3300.

ARTICLE 9. PROGRAM INCOME

The Provider will provide services to crime victims, at no charge, through the VOCA grant funded project. Upon request, the Provider will provide the OAG with financial records and internal documentation regarding the collection and disposition of program income, including, but not limited to, Victim Compensation, insurance, Medicare, Medicaid, restitution and direct client fees.

ARTICLE 10. METHOD OF PAYMENT

Payment for services performed under this Agreement will be issued in accordance with the provisions of section 215.422, Florida Statutes. The OAG will have 20 days from the receipt of any invoice for the approval and inspection of

goods or services.

All required performance reports must be completed by the Provider and received by the OAG to document the provision of the project deliverables. Processing of reimbursement of a monthly invoice is contingent upon timely OAG receipt of performance reports, subject to approval by the OAG of the level of service provided during the invoiced period, and approval by the OAG of all required performance reports. The Provider will provide all performance reports on a quarterly and annual basis unless otherwise requested by the OAG. The quarterly reports for quarters ending December, March, and June must be submitted by the Provider to the OAG by the 15th day of the month immediately following the end of the quarter.

Except for the monthly invoices for December, March and June, each monthly invoice and all required supporting documentation, including a Certificate of Availability, must be submitted by the Provider to the OAG by the last day of the month immediately following the month for which reimbursement is requested, unless otherwise approved by the OAG in writing. The monthly invoices for December, March and June and all required supporting documentation, including a Certificate of Availability, must be submitted by the Provider to the OAG by the 15th day of the month immediately following the month for which reimbursement is requested, unless otherwise approved by the OAG in writing. The Provider will maintain appropriate documentation of all costs for which reimbursement is sought on the invoice. The OAG may require any appropriate documentation of expenditures prior to approval of the invoice and may withhold reimbursement if services are not satisfactorily completed or if the documentation is not satisfactory. The final invoice and final performance reports are due to the OAG no later than the last day of the month immediately following the cancellation, expiration, or termination of this Agreement.

If the Provider submits an invoice that does not accurately reflect the costs associated for that month, the correct costs must be submitted on the next monthly invoice or forfeit reimbursement from the grant for those particular costs. The OAG will not accept any corrected invoices that are not received within this timeframe. If complete and correctly documented invoices are not received within these time frames, all right to reimbursement may be forfeited, the OAG may not honor any subsequent requests for payment.

Any reimbursement due or any approval necessary under the terms of this Agreement will be withheld until all evaluation, financial and program reports due from the Provider, and necessary adjustments thereto, have been approved by the OAG. The Provider is required to inform the OAG if they are being investigated by any governmental agency for financial, programmatic, or other issues. If it comes to the attention of the OAG that the Provider is being investigated, all pending requests for reimbursement may not be processed until the matter is resolved to the satisfaction of the OAG.

The Provider will maintain and timely submit such progress, fiscal, inventory, and other reports as the OAG may require pertaining to this grant.

The Provider is required to match the grant award as required in the rules implementing the Federal Victims of Crime Act. Match contributions equal to 20 percent (cash or in-kind) of the total cost of each VOCA project (VOCA grant funds plus match contributions) must be reported monthly to the OAG. All funds designated as match contributions are restricted in the same manner and to be expended for the same uses as the VOCA victim assistance grant funds and

must be expended within the grant period. Unless otherwise approved by the OAG, match contributions must be reported on a monthly basis in an amount consistent with the amount of funding requested for reimbursement.

ARTICLE 11. VENDOR OMBUDSMAN

Pursuant to section 215.422(7), Florida Statutes, the Florida Department of Financial Services has established a Vendor Ombudsman, whose duties and responsibilities are to act as an advocate for vendors who may have problems obtaining timely payments from state agencies. The Vendor Ombudsman may be reached at (850) 413-5516.

ARTICLE 12. LIABILITY AND ACCOUNTABILITY

The Provider, if a non-profit entity, will provide continuous and adequate director, officer, and employee liability insurance coverage against any personal liability or accountability by reason of actions taken while acting within the scope of their authority during the existence of this Agreement and any renewal and extension thereof. Such coverage may be provided by a self-insurance program established and operating under the laws of the state of Florida.

ARTICLE 13. INDEPENDENT CONTRACTOR

The Provider is an independent contractor and not an officer, employee, agent, servant, joint venture, or partner of the state of Florida, except where the Provider is a state Agency. Neither the Provider nor its agents, employees, subcontractors or assignees will represent to others that the Provider has the authority to bind the OAG. This Agreement does not create any right to any state retirement, leave or other benefits applicable to state of Florida personnel as a result of the Provider performing its duties or obligations under this Agreement. The Provider will take such actions as may be necessary to ensure that each subcontractor of the Provider will be deemed an independent contractor and will not be considered or permitted to be an officer, employee, agent, servant, joint venturer, or partner of the state of Florida. The OAG will not furnish support services (e.g., office space, office supplies, telephone service, and administrative support) to the Provider, or its subcontractor or assignee, unless specifically agreed to in writing by the OAG.

All deductions for social security, withholding taxes, income taxes, contributions to unemployment compensation funds and all necessary insurance for the Provider, the Provider's officers, employees, agents, subcontractors, or assignees will be the sole responsibility of the Provider.

ARTICLE 14. DOCUMENTATION, RECORD RETENTION

The Provider will maintain books, records, and documents (including electronic storage media) in accordance with generally accepted accounting procedures and practices which sufficiently and properly reflect all revenues and expenditures of grant funds.

The Provider will maintain a file for inspection by the OAG or its designee, Chief Financial Officer, Auditor General, or U.S. Department of Justice that contains written invoices for all fees, or other compensation for services and expenses, in detail sufficient for a proper pre-audit and post-audit. This includes the nature of the services performed or

expenses incurred, the identity of any persons who performed the services or incurred the expenses, the daily time and attendance records and the amount of time expended in performing the services (including the day on which the services were performed), and if expenses were incurred, a detailed itemization of such expenses. All documentation, including audit working papers, will be maintained at the office of the Provider for a period of five years from the termination date of this Agreement, or until any audit has been completed and any findings have been resolved, whichever is later.

The Provider will give authorized representatives of the OAG the right to access, receive and examine all records, books, papers, case files, documents, goods and services related to the grant funds. The Provider, by signing this Agreement specifically authorizes the OAG to receive and review any record reasonably related to the purpose of the grant as authorized in the original approved grant application and or the amendments thereto. Failure to provide documentation as requested by the OAG under the provisions of this Agreement will result in either the termination of the agreement or suspension of further reimbursements to the Provider until all requested documentation has been received, reviewed, and the costs are approved for reimbursement by the OAG.

ARTICLE 15. PUBLIC RECORDS

The Provider will keep and maintain public records required by the OAG to perform all services required under this Agreement. A request to inspect or copy public records relating to this Agreement must be made directly to the OAG. If the OAG does not possess the requested records, the OAG will immediately notify the Provider of the request. Upon request by the OAG to inspect or copy public records relating to this Agreement, the Provider will provide the OAG with a copy of the requested records at no cost to the OAG, or allow the records to be inspected or copied by the member of the public making the records request at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law. The Provider must ensure that in allowing public access to all documents, papers, letters, or other materials made or received in conjunction with this Agreement, those records that are exempt or confidential and exempt from public records disclosure requirements by operation of section 119.071, Florida Statutes or Chapter 119, Florida Statutes, are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if the Provider does not transfer the records to the OAG.

If the Provider fails to provide the public records to the OAG within a reasonable time, it may be subject to penalties under section 119.10, Florida Statutes, as well as unilateral cancellation of this Agreement by the OAG. In the event the Provider's business closes or the Provider is permanently unable to perform under this Agreement, the Provider will electronically transfer, at no cost, all public records to the OAG upon becoming aware of any impending closure or event that renders the Provider unable to perform said services. Upon completion of this Agreement, the Provider will keep and maintain public records required by the OAG to perform the services to be provided in the scope of this Agreement, or electronically transfer in a file format compatible with the information technology systems of the OAG, at no cost to the OAG, all public records in possession of the Provider. If the Provider transfers all public records to the OAG upon completion or termination of the Agreement, the Provider will destroy all duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Provider keeps and maintains public records upon completion of the Agreement, it must meet all applicable requirements for retaining public records, consistent with the state of Florida's records retention schedule. All public records stored electronically

must be provided to the OAG, upon request of its Custodian of Public Records, at no cost to the OAG, in a format compatible with the information technology systems of the OAG. The OAG may unilaterally terminate this Agreement if the Provider refuses to allow access to all public records made or maintained by the Provider in conjunction with this Agreement, unless the records are exempt from section 24(a) of Art. I, Florida State Constitution, and sections 119.07(1) or 960.15, Florida Statutes.

IF THE PROVIDER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE PROVIDER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 850-414-3634, publicrecordsrequest@myfloridalegal.com, OFFICE OF THE ATTORNEY GENERAL, PL-01, THE CAPITOL, TALLAHASSEE, FL 32399-1050.

ARTICLE 16. PROPERTY

The Provider will be responsible for the proper care and custody of all property purchased with grant funds and agrees not to sell, transfer, encumber, or otherwise dispose of property acquired with grant funds without the written permission of the OAG. If the Provider is no longer a grant funds recipient, all property acquired by grant funds will be subject to the provisions of the Financial Guide.

ARTICLE 17. AUDITS; COMPLIANCE WITH THE INSPECTOR GENERAL

Pursuant to section 20.055, Florida Statutes, the Provider, and any subcontractor to the Provider understand and will comply with their duty to cooperate with the Inspector General in any investigations, audit inspection or review.

The administration of funds disbursed by the OAG to the Provider may be subject to audits and or monitoring by the OAG, as described in this section.

This part is applicable if the Provider is a non-federal entity, meaning a state, local government, Indian tribe, institution of higher learning, or nonprofit organization that carries out a federal award as a recipient or subrecipient, as defined in Title 2 C.F.R. Part 200, Subpart A.

1. In the event the Provider expends \$750,000 or more during the non-federal entity's fiscal year in federal awards, it must have a single or program-specific audit conducted for that year in accordance with the provisions of federal government-wide grant rules as set forth in 2 C.F.R. § 200, et. seq. Article 34 to this Agreement indicates the amount of federal funds disbursed through the OAG by this Agreement. In determining the federal awards expended in its fiscal year, the Provider will take into account all sources of federal awards, including federal resources received from the OAG. The determination of amounts of federal awards expended should be in accordance with the guidelines established by federal government-wide grant rules as set forth in 2 C.F.R. § 200. An audit of the Provider conducted by the Auditor General in accordance with the 2 C.F.R. § 200.500, will meet the requirements of this part.

2. In connection with the audit requirements addressed in this part, the Provider will fulfill the requirements relative to auditee responsibilities as provided in 2 C.F.R. § 200.508.
3. In the event the Provider expends less than \$750,000 in federal awards in its fiscal year and elects to have an audit conducted in accordance with 2 C.F.R. § 200.500, the cost of the audit must be reimbursed from non-federal funds (i.e., the cost of such an audit must be reimbursed from Provider resources obtained from other than federal entities), as mandated in 2 C.F.R. § 200.400.

ARTICLE 18. AUDIT REPORT SUBMISSION

Audit reports must be submitted no later than 150 days following cancellation, termination or expiration of this Agreement.

1. Copies of audit reports for audits conducted in accordance with the 2 C.F.R. § 200.500, and required by this Agreement will be submitted, when required by 2 C.F.R. § 200.512, by or on behalf of the Provider directly to the following:
 - A. Office of the Attorney General
Bureau of Advocacy and Grants Management
PL-01, The Capitol
Tallahassee, Florida 32399-1050
2. Any reports, management letters, or other information required to be submitted to the OAG pursuant to this Agreement will be submitted timely in accordance with federal government-wide grant rules as set forth in 2 C.F.R. § 200, et. seq., as applicable.
3. Providers should indicate the date the financial reporting package was delivered in correspondence accompanying the financial reporting package.

ARTICLE 19. MONITORING

In addition to reviews of audits conducted in accordance with 2 C.F.R. § 200.500, the Provider will comply and cooperate with any monitoring procedures and processes and additional audits deemed appropriate by the OAG, including but not limited to on-site visits. The Provider will also comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the OAG or its designee, Chief Financial Officer, Auditor General or the U.S. Department of Justice.

The Provider may not accept duplicate funding for any cost, position, service or deliverable funded by the OAG. Duplicative funding is defined as more than 100 percent payment from all funding sources for any cost, position, service or deliverable. If there are multiple funding sources and a program is funded by the OAG, the OAG or its designee has the

right to review all documents related to those funding sources to determine whether duplicative funding is an issue. If duplicate funding is found, this Agreement may be suspended, terminated or both while the extent of the overpayment is determined. Failure to comply with state or federal law, and the U.S. Department of Justice Programs, Financial Guide, may also result in the suspension, termination or both of this Agreement while the extent of the overpayment is determined. Absent fraud, in the event that there has been an overpayment to the Provider for any reason, if the amount of the overpayment cannot be determined to a reasonable degree of certainty, as determined in the sole discretion of the OAG, the Provider will reimburse to the OAG one half of the monies previously paid to the Provider for that line item for the grant year in question.

ARTICLE 20. RETURN OF FUNDS

The Provider will return to the OAG any overpayments made to the Provider for unearned income or disallowed items pursuant to the terms and conditions of this Agreement. In the event the Provider or any outside accountant or auditor determines that an overpayment has been made, the Provider will immediately return to the OAG such overpayment without prior notification from the OAG. In the event the OAG discovers that an overpayment has been made, the contract manager, on behalf of the OAG, will notify the Provider and the Provider will forthwith return the funds to the OAG. Should the Provider fail to immediately reimburse the OAG for any overpayment, the Provider will be charged interest at the rate in effect on the date of the overpayment, as determined by the State of Florida, Chief Financial Officer, pursuant to Chapter 55, Florida Statutes, on the amount of the overpayment or outstanding balance thereof. Interest will accrue from the date of the Provider's initial receipt of funds up to the date of reimbursement of said overpayment funds to the OAG.

ARTICLE 21. PUBLIC ENTITY CRIME

Pursuant to section 287.133, Florida Statutes, the following restrictions are placed on persons convicted of public entity crimes to transact business with the OAG: When a person or affiliate has been placed on the convicted vendor list following a conviction for a public entity crime, he/she may not submit a bid, proposal or reply on a contract to provide any goods or services to a public entity, may not submit a bid, proposal or reply on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids, proposals or replies on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in section 287.017, Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list. The Provider certifies that neither it nor any affiliate has been placed on such convicted vendor list and will notify the OAG within five days of its, or any of its affiliate's, placement thereon.

ARTICLE 22. GRATUITIES

The Provider will not offer or give any gift or any form of compensation to any OAG employee. As part of the consideration for this Agreement, the parties intend that this provision will survive this Agreement for a period of two years. In addition to any other remedies available to the OAG, any violation of this provision will result in referral of the

Provider's name and description of the violation of this term to the Department of Management Services for the potential inclusion of the Provider's name on the suspended vendors list for an appropriate period. The Provider will ensure that its subcontractors, if any, comply with these provisions.

ARTICLE 23. PATENTS, COPYRIGHTS, AND ROYALTIES

The Provider agrees that if any discovery or invention arises or is developed in the course of or as a result of work or services performed under this Agreement, or in any way connected herewith, the discovery or invention will be deemed transferred to and owned by the state of Florida. Any and all patent rights accruing under or in connection with the performance of this Agreement are hereby reserved to the state of Florida.

In the event that any books, manuals, films, or other copyrightable materials are produced, the Provider will identify all such materials to the Agency. The Provider does hereby assign to the OAG and its assigns or successors, all rights accruing under or in connection with performance under this Agreement, including the United States Copyright, all other literary rights, all rights to sell, transfer or assign the copyright, and all rights to secure copyrights anywhere in the world.

The Provider will indemnify and hold the OAG and its employees harmless from any claim or liability whatsoever, including costs and expenses, arising out of any copyrighted, patented, or unpatented invention, process, or article manufactured or used by the Provider in the performance of this Agreement. The Provider will indemnify and hold the OAG and its employees harmless from any claim against the OAG for infringement of patent, trademark, copyright or trade secrets. The OAG will provide prompt written notification of any such claim. During the pendency of any claim of infringement, the Provider may, at its option and expense, procure for the OAG, the right to continue use of, or to replace or modify the article to render it non-infringing. If the Provider uses any design, device, or materials covered by letters patent, or copyright, it is mutually agreed and understood without exception the compensation paid pursuant to this Agreement includes all royalties or costs arising from the use of such design, device, or materials in any way involved in the work contemplated by this Agreement.

Subcontracts must specify that all patent rights and copyrights are reserved to the state of Florida.

ARTICLE 24. INDEMNIFICATION AND ASSUMPTION OF LIABILITY

The Provider will be liable for and indemnify, defend, and hold the OAG, and all of its officers, agents, and employees, harmless from all claims, suits, judgments, or damages, including attorney's fees and costs, arising out of any act or omission or neglect by the Provider and its agents, employees and subcontractors during the performance or operation of this Agreement or any subsequent modifications or extensions thereof.

The Provider's evaluation or inability to evaluate its liability will not excuse the Provider's duty to defend and to indemnify the OAG within seven days after notice by the OAG. The Provider will pay all costs and fees including attorney's fees related to these obligations and their enforcement by the OAG. The OAG's failure to notify the Provider of a claim will not release the Provider from these duties. The Provider will not be liable for any claims, suits, judgments,

or damages arising solely from the negligent acts of the OAG.

The Provider will assume all liability associated with providing services under the terms and conditions of this Agreement. This includes, but is not limited to, premises liability and any travel taken by any employee of Provider or any recipient of Provider's services.

NOTE: The indemnification provisions of this Article are not applicable to entities identified in section 768.28(2), Florida Statutes, and do not constitute a waiver of sovereign immunity, or increase the limited waiver of sovereign immunity specified in section 758.28, Florida Statutes.

ARTICLE 25. TERMINATION

This Agreement may be terminated by the OAG for any reason upon five days written notice via certified U.S. mail, hand delivery, or email to the Provider to the physical or email address provided by the Provider in the application.

In the event funds for payment pursuant to this Agreement become unavailable, the OAG may terminate this Agreement upon no less than 24 hours written notice to the Provider. The notice will be sent by a method of email, or by hand delivery with proof of delivery, to the representative of the Provider responsible for administration of the program. The OAG will be the final authority as to the availability and adequacy of funds.

In the event this Agreement is terminated by the OAG, the Provider will deliver documentation of ownership or title, if appropriate for all supplies, equipment and personal property purchased with grant funds to the OAG, within 30 days after termination of this Agreement. Any finished or unfinished documents, data, correspondence, reports and other products prepared by or for the Provider under this Agreement will be made available to and for the exclusive use of the OAG.

Notwithstanding the above, the Provider will not be relieved of liability to the OAG for damages sustained by the OAG by any termination by the OAG of this Agreement by the Provider. In the event this Agreement is terminated by the OAG, the Provider will be reimbursed for satisfactorily performed and documented services provided prior to the effective date of termination.

ARTICLE 26. AMENDMENTS

Modification of any provision of this Agreement must be mutually agreed upon by all parties and requires a written and fully executed amendment to this Agreement, except as provided for budget modifications submitted by the Provider in writing which have been previously approved by the OAG pursuant to the terms of ARTICLE 8, AUTHORIZED EXPENDITURES.

ARTICLE 27. NONDISCRIMINATION

Recipients of federal financial assistance must comply with applicable federal civil rights laws, which may include

the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. §§ 10228(c) and 10221(a)); the Victims of Crime Act of 1984, as amended (34 U.S.C. § 20110(e)); The Juvenile Justice and Delinquency Prevention Act of 1974, as amended (34 U.S.C. § 11182(b)); Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794), Title II of the Americans with Disabilities Act of 1990 (42 U.S.C. § 12131-34); Title IX of the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07); and Exec. Order 13279 (67 Fed. Reg. 241).

Pursuant to applicable federal laws and Chapter 760, Florida Statutes, the Provider will not discriminate against any client or employee in the performance of this Agreement or against any applicant for employment because of age, race, religion, color, disability, national origin, marital status or sex. All contractors, subcontractors, sub-grantees, or others that the Provider engages to provide services or benefits to clients or employees in connection with any of its programs and activities will not discriminate against those clients or employees because of age, race, religion, color, disability, national origin, marital status or sex.

The Provider must have policies and procedures in place for responding to complaints of discrimination that employees and beneficiaries file directly with the Provider. Information provided by the U.S. Department of Justice, Office of Justice Programs, to assist with policy and procedure development is available at <http://ojp.gov/about/offices/ocr.htm>.

In the event a federal or state court, or a federal or state administrative agency, makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, marital status or sex against the Provider, the Provider will forward a copy of the findings to the Office of Justice Programs, Office for Civil Rights (OCR), and the OAG.

As clarified by Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination on the basis of limited English proficiency (LEP). To ensure compliance with the Safe Streets Act and Title VI of the Civil Rights Act of 1964, the Provider must take reasonable steps to ensure that LEP persons have meaningful access to its programs and activities. Meaningful access may entail providing language assistance services, including oral and written translation, where necessary. The Provider is encouraged to consider the need for language services for LEP persons served or encountered both in developing its budgets and in conducting its programs and activities. Additional assistance and information regarding your LEP obligations can be found at <http://www.lep.gov>.

In accordance with federal civil rights laws, the Provider will not retaliate against individuals for taking action or participating in action to secure rights protected by these laws.

All Providers must complete a review of the Office of Justice Programs, Office for Civil Rights training modules and confirm compliance with this requirement to the OAG through self-reporting by December 31, 2020. The training modules are available at <http://ojp.gov/about/ocr/assistance.htm>.

Pursuant to section 287.134, Florida Statutes, an entity or affiliate who has been placed on the discriminatory

vendor list may not submit a response on a contract to provide any goods or services to a public entity; may not submit a response on a contract with a public entity for the construction or repair of a public building or public work; may not submit a response on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity.

The Provider will notify the OAG if it or any of its suppliers, subcontractors, or consultants have been placed on the convicted vendor list or the discriminatory vendor list during the life of this Agreement.

The OCR issued an advisory document for federal grant recipients on the proper use of arrest and conviction records in making hiring decisions. See Advisory for Recipients of Financial Assistance from the U.S. Department of Justice on the U.S. Equal Employment Opportunity Commission's Enforcement Guidance: Consideration of Arrest and Conviction Records in Employment Decisions Under Title VII of the Civil Rights Act of 1964 (June 2013), available at http://ojp.gov/about/ocr/pdfs/UseofConviction_Advisory.pdf. Recipients should be mindful that the misuse of arrest or conviction records to screen either applicants for employment or employees for retention or promotion may have a disparate impact based on race or national origin, resulting in unlawful employment discrimination. If warranted, recipients should also incorporate an analysis of the use of arrest and conviction records in their Equal Employment Opportunity Plans (EEOs).

ARTICLE 28. NONDISCRIMINATION IN PROGRAMS INVOLVING STUDENTS

The Provider will not use award funding to discriminate against students that are participating in (or benefiting from) programs that are funded by those same federal funds. As an example provided by the Office for Victims of Crime, Office of Justice Programs, the Provider cannot use VOCA funding to treat a Catholic student differently than a non-Catholic student when both are applying for, or receiving benefits from, the VOCA program. This same protection also applies to the students' parents or legal guardians.

ARTICLE 29. ACKNOWLEDGMENTS

All publications, advertising or written descriptions of the sponsorship of the program will state: "This project was supported by Award No. VOCA-2020-Highlands County Sheriff-00793 awarded by the Office for Victims of Crime, Office of Justice Programs. Sponsored by (name of Provider) and the state of Florida."

The Provider is required to display a civil rights statement prominently on all publications, websites, posters and informational materials mentioning USDOJ programs in bold print and no smaller than the general text of the document. The full civil rights statement must be used whenever possible. Single page documents that do not have space for the full civil rights statement may contain a condensed version in a print size no smaller than the text used throughout the document. If the civil rights statement is missing on a publication, the statement must be included the next time the publication is revised or reprinted and printed copies of the statement must be attached to the current supply of the publication until the next revision is reprinted.

Full Civil Rights Statement: In accordance with federal law and U.S. Department of Justice policy, this organization is prohibited from discriminating on the basis of race, color, national origin, religion, sex, age, or disability. To file a complaint of discrimination, write the Florida Department of Legal Affairs, Federal Discrimination Complaint Coordinator, PL-01 The Capitol, Tallahassee, Florida, 32399-1050, or call 850-414-3300, or write Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice, 810 7th Street, NW, Washington, DC 20531 or call 202-307-0690 (Voice) or 202-307-2027 (TDD/TTY) or <https://www.ojp.gov/program/civil-rights/filing-civil-rights-complaint>. Individuals who are hearing impaired or have speech disabilities may also contact OCR through the Federal Relay Service at 800-877-8339 (TTY), 877-877-8982 (Speech), or 800-845-6136 (Spanish).

Condensed Civil Rights Statement: The HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS is an equal opportunity provider and employer.

The Provider is required to display the OAG's "Civil Rights Fact Sheet" at locations open to the public. The "Civil Rights Fact Sheet" will be made available to the Provider via the OAG E-Grants Management System.

ARTICLE 30. EMPLOYMENT

The employment of unauthorized aliens by the Provider is considered a violation of section 274A(a) of the Immigration and Nationality Act. If the Provider knowingly employs unauthorized aliens, such violation will be cause for unilateral cancellation of this Agreement. Any services performed by any such unauthorized aliens will not be paid.

The Provider will utilize the U.S. Department of Homeland Security's E-Verify System to verify the employment eligibility of all persons hired during this Agreement term. The OAG may request documentation of compliance with this provision at any time during the Agreement term.

ARTICLE 31. NO THIRD-PARTY RIGHTS

This Agreement and the rights and obligations created by it are intended for the sole benefit of the OAG and the Provider. No third party to this Agreement, including the victims served by the Provider, have any rights under this Agreement. No third party may rely upon this Agreement or the rights and representations created by it for any purpose.

ARTICLE 32. ADMINISTRATION OF AGREEMENT

All approvals referenced in this Agreement must be obtained from the parties' contract administrators or their designees. All notices must be given to the parties' contract administrators respectively.

The OAG's contract administrator is Christina F. Harris, Chief, Bureau of Advocacy and Grants Management. The Provider's contract administrator will be provided at the time of execution.

The parties will provide each other with written notification of any change in its designated representative for this Agreement. Such changes do not require a formal written amendment to this Agreement.

ARTICLE 33. CONTROLLING LAW AND VENUE

This Agreement will be governed by the laws of the state of Florida. All litigation arising under this Agreement will be instituted in the appropriate court of general jurisdiction in Leon County, Florida.

ARTICLE 34. AMOUNT OF FUNDS

The OAG will reimburse the Provider for contractual services and/or availability to provide services for the entire time of performance, as set forth in Article 3 of this Agreement, and completed in accordance with the terms and conditions of this Agreement. The total sum of monies available for reimbursement to the Provider for services provided will not exceed \$109,501.00.

“Availability to Provide Services” is defined as maintaining sufficient capacity to assist victims during the Provider’s business hours throughout the Agreement term. Provider’s business hours should be set during standard business work hours, which are between 8:00 a.m. to 6:00 p.m. Monday through Friday, unless otherwise approved as alternative standard business work hours by the OAG. Employee leave earned under this grant period is reimbursable; however, the Provider must continue to maintain sufficient capacity to assist victims.

“Contractual Services” are defined as those specified services established within the OAG approved budget for which the Provider is to be paid upon completion at the set rate also established within the OAG approved budget, as authorized expenditures eligible for payment, or reimbursement pursuant to ARTICLE 8, AUTHORIZED EXPENDITURES, of this Agreement.

ARTICLE 35. ENTIRE AGREEMENT

This Agreement and the approved 2020-2021 grant application in the E-Grants Management System, embody the entire agreement of the parties. There are no provisions, terms, conditions, or obligations other than those contained herein. This Agreement supersedes all previous communications, representations or agreements on this same subject, verbal or written, between the parties.

There are no representations or statements that are relied upon by the parties that are not expressly set forth herein.

The Provider’s signature below specifically acknowledges understanding of the fact that the privilege of obtaining a VOCA grant is not something this or any Provider is entitled to receive. This Agreement is for one-time funding only and will not exceed one federal fiscal year. There is absolutely no expectation or guarantee, implied or otherwise, the Provider will receive VOCA funding in the future. The OAG strongly encourages the Provider to secure funding from other sources if the Provider anticipates the program will continue beyond the current grant year.

Each of the parties executing this Agreement have full authority to do so and have received all lawfully necessary

approvals to enter into this Agreement.

IN WITNESS WHEREOF, the OFFICE OF THE ATTORNEY GENERAL and HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS, have executed this agreement.

Authorizing Official

OAG Authorizing Official

Print Name

Print Name

Date

Date

Authorizing Official*

Print Name

Date

Authorizing Official*

Print Name

Date

FEID# of Provider

Flair Code

* Provided for use if multiple signatures are required by your organization.

Office of the Attorney General
Grant Award Project Summary

 Office of the Attorney General Division of Victim Services Bureau of Advocacy and Grants Management PL-01 The Capitol Tallahassee, Florida	Office of the Attorney General Victims of Crime Act Grant		2020-2021
Subrecipient Name and Address HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS 600 S. Commerce Ave. Sebring, Florida 33870-3809	OAG Grant Number VOCA-2020-Highlands County Sheriff-00793		
Subrecipient DUNS Number 073234783	Project Period: From 10/1/2020 To 9/30/2021		
Subrecipient IRS/Vendor/FEIN Number 596000655	Budget Period: From 10/1/2020 To 9/30/2021		
Project Title OVC FY 18 VOCA Victim Assistance Formula	Award Date 12/15/2020	Award is R&D (Y/N) No	
	Federal Indirect Cost Rate or De Minimis Rate		
Previous Award Amount \$0.00	Amount of this Award \$109,501.00	Total Award \$109,501.00	
Special Conditions The above grant project is approved subject to such conditions or limitations as are set forth in the Office of the Attorney General contract.			
Catalog of Domestic Federal Assistance (CFDA Number) 16.575 - Crime Victim Assistance			
Summary Description of Project This grant award provides funds from the Crime Victims Fund to enhance crime victim services in the State of Florida. Victims of Crime Act (VOCA) assistance funds are typically competitively awarded by the Office of the Attorney General to public agencies and/or local, not-for-profit organizations that provide direct services to crime victims.			
Federal Award Agency U.S. Department of Justice Office of Justice Programs Office for Victims of Crime	OVC Project Period 2018-2019: From 10/1/2017 to 9/30/2021		
OVC Federal Award Number 2018-V2-GX-0018 - Awarded 08-09-2018	OVC Total Award to OAG \$210,755,732		
OAG Staff Contact Christina Harris, Bureau Chief (850) 414-3380	Bureau Contact contact.voca@myfloridalegal.com (850) 414-3380		
Signature, OAG Authorizing Official, Date	Signature, Agency Executive Director, Date		

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: January 5, 2021

PRESENTER: David Nitz, OMB Manager

SUBJECT/TITLE: Request approval of Budget Amendment 20-21-043 and Resolution for FYE 19-20 Rollover Project Adjustments and Corrections into FY 20-21.

STATEMENT OF ISSUE

This budget amendment is making adjustments and corrections to FY19-20 Project rollovers into FY20-21 according to actuals after end-of-year close-out, as well as, to roll projects that were not rolled in the budget process or completed.

RECOMMENDED ACTION

Move to approve budget amendment 20-21-043 and associated resolution.

FISCAL IMPACT

The fiscal impact for FY 20/21 is an increase to Funds 005 (General), 180 (Building), 355 (HCFPIRN LTD Capital), 401 (Solid Waste) and 420 (Energy Recovery) in the amounts of \$7,017,095.64, \$2,689.00, \$250,907.18, \$5,582.69 and \$141,444.90 respectively, and a decrease in Funds 129 (Conservation Trust), 143 (FL Boating Improvement), 151 (Infrastructure Surtax), 155 (Hospital District), and 162 (Affordable Housing Assistance) in the amounts of \$3,955.90, \$1,963.16, \$442,970.91, \$22,834.38 and \$52,658.60 respectively, with an overall budget increase of \$6,893,336.46.

Attachments: [010521 Rollover Project Adjust Correct.pdf](#)

APPROVED

BOARD OF COUNTY COMMISSIONERS

BOARD OF COUNTY COMMISSIONERS

December 18, 2020

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O.M.B DEPARTMENT
HIGHLANDS COUNTY FLORIDABUDGET AMENDMENTS
(Transfers over \$5,000 require Board approval)

DATE: 12/7/2020

SUBMITTED BY: OMB

FUND(S): See List FUND TITLE(S): See List COST CENTER(S) #: See List
 PROJECT(S) #: See List PROJECT TITLE(S): See List COST CENTER TITLE(S): See List
 *list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	005		3475600Z	Proj Rent Fee Horse Arena	00059	0.00	373.84		373.84
R	005		3999100Z	Project Fd Bal Forward	00059	3,467.00	93.43		3,560.43
E	005	6302	54600Z	Project Repair & Maintenance	00059	3,467.00	467.27		3,934.27
R	005		3999100Z	Project Fd Bal Forward	02058	14,400.00	0.31		14,400.31
E	005	6303	53400Z	Project Contractual Services	02058	22,686.37	0.31		22,686.68
R	129		3999100Z	Project Fd Bal Forward	02084	55,996.00		3,955.90	52,042.10
E	129	6307	56300Z	Project Improvements	02084	48,678.00		3,955.90	44,722.10

REASON: Fiscal Year (FY) 19-20 Rollover Project Adjustments and Corrections to FY 20-21.**OFFICE USE ONLY**

OMB RECOMMENDATION:

Approval
Denial

REQUEST # 20-21-043

TRANSFER TYPE:

ACTION:

Board Approved Denied
 County Administrator Approved Denied

XX ITEM TO ITEM
XX RESERVE
XX BY RESOLUTION
 SUPPLEMENTAL BUDGET

SIGNATURE: _____

DATE: / /

Posted by Clerk: _____

Digitally signed by David M. Nitz
 Date: 2020.12.18 08:31:30 -05'00'

Signature: _____

Form Revised 08/05/2020

BOARD OF COUNTY COMMISSIONERS

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BUDGET AMENDMENTS

REQUEST NUMBER 20-21-043

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	151		3999100Z	Project Fd Bal Forward	04074	0.00	11,944.00		11,944.00
E	151	4102A	56300Z	Project Improvements	04074	33,553.50	11,944.00		45,497.50
R	005		3999100Z	Project Fd Bal Forward	07040	327.00	52.10		379.10
E	005	6209	55200Z	Project Operating Supplies	07040	327.00	52.10		379.10
R	005		3662000Z	Libraries - Project	08048	0.00	123.75		123.75
R	005		3999100Z	Project Fd Bal Forward	08048	6,932.00	135.60		7,067.60
E	005	6210	55200Z	Project Operating Supplies	08048	6,332.00	259.35		6,591.35
R	005		3662000Z	Libraries - Project	08049	0.00	125.25		125.25
R	005		3999100Z	Project Fd Bal Forward	08049	3,977.00	4.18		3,981.18
E	005	6211	55200Z	Project Operating Supplies	08049	3,977.00	129.43		4,106.43
R	420		3999100Z	Project Fd Bal Forward	14014	690,000.00	141,444.90		831,444.90
E	420	4230	54600Z	Project Repair & Maintenance	14014	889,398.00	141,444.90		1,030,842.90
R	151		3999100Z	Project Fd Bal Forward	14033	302,960.03		3,935.22	299,024.81
E	151	2111A	56400Z	Project Equipment	14033	853,153.76		3,935.22	849,218.54
R	180		3999100Z	Project Fd Bal Forward	15061	0.00	2,689.00		2,689.00
E	180	3440A	56200Z	Project Buildings	15061	0.00	2,689.00		2,689.00
R	005		3661000Z	Project Donations/Contributions	15064	0.00	250.00		250.00
R	005		3999100Z	Project Fd Bal Forward	15064	10,163.00	15.58		10,178.58

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BOARD OF COUNTY COMMISSIONERS

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BUDGET AMENDMENTS

REQUEST NUMBER 20-21-043

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	005	3995	55403Z	Project Education & Training	15064	9,463.00		432.42	9,030.58
E	005	3995	54000Z	Project Travel & Per Diem	15064	700.00	698.00		1,398.00
R	401		3999100Z	Project Fd Bal Forward	15072	0.00	5,582.69		5,582.69
E	401	4210	56400Z	Project Equipment	15072	0.00	5,582.69		5,582.69
R	151		3344950Z	Project DOT Grant	16002	852,606.00		2,005.83	850,599.17
E	151	4102A	56301Z	Project Capital Infrastructure	16002	879,732.90		2,006.83	877,726.07
R	151		3999100Z	Project Fd Bal Forward	16044	356,565.00		241.46	356,323.54
E	151	5106A	56200Z	Project Buildings	16044	399,498.45		241.46	399,256.99
R	151		3999100Z	Project Fd Bal Forward	16059	45,000.00		45,000.00	-
E	151	2672A	56300Z	Project Improvements	16059	45,000.00		45,000.00	-
R	151		3999100Z	Project Fd Bal Forward	17002	0.00	2,621.93		2,621.93
E	151	4102A	56301Z	Project Capital Infrastructure	17002	3,043.00	2,621.93		5,664.93
R	151		3999100Z	Project Fd Bal Forward	17015	0.00	12,925.59		12,925.59
E	151	2672A	56200Z	Project Buildings	17015	0.00	12,925.59		12,925.59
R	151		3999100Z	Project Fd Bal Forward	17015	12,925.59		12,925.59	-
E	151	2672A	56200Z	Project Buildings	17015	12,925.59		12,925.59	-
R	151		3999100	Fund Balance Brought Forward		319,818.29	12,925.59		332,743.88
E	151	9990B	59900	Reserve for Contingency		82,833.11	12,925.59		95,758.70

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BOARD OF COUNTY COMMISSIONERS

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BUDGET AMENDMENTS

REQUEST NUMBER 20-21-043

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	005		3999100Z	Project Fd Bal Forward	17017	0.00	48.00		48.00
E	005	5105	54800Z	Project Promotional Activities	17017	0.00	48.00		48.00
R	005		3999100Z	Project Fd Bal Forward	17019	921.00		749.71	171.29
E	005	3995	55403Z	Project Education & Training	17019	921.00		749.71	171.29
R	005		3999100Z	Project Fd Bal Forward	17020	4,825.00	0.17		4,825.17
E	005	3995	55200Z	Project Operating Supplies	17020	4,825.00	0.17		4,825.17
R	151		3344950Z	Project DOT Grant	17034	159,233.00		6,082.78	163,150.22
E	151	4102A	56301Z	Project Capital Infrastructure	17034	159,233.00		6,082.78	163,150.22
R	151		3999100Z	Project Fd Bal Forward	17038	11,754.00		11,754.00	0.00
E	151	4102A	56300Z	Project Improvements	17038	11,754.00		11,754.00	0.00
R	151		3999100Z	Project Fd Bal Forward	17039	17,800.00		17,800.00	0.00
E	151	4102A	56200Z	Project Buildings	17039	17,800.00		17,800.00	0.00
R	151		3999100Z	Project Fd Bal Forward	17041	124,900.00		9,516.94	115,383.06
E	151	2672A	56200Z	Project Buildings	17041	128,426.40		9,516.94	118,909.46
R	151		3344950Z	Project DOT Grant	17046	3,815,525.00		144,320.10	3,671,204.90
E	151	4102A	56301Z	Project Capital Infrastructure	17046	3,949,903.70		144,320.10	3,805,583.60
R	151		3999110Z	Project Encumb Forward	17062	6,213,898.08		962.50	6,212,935.58
E	151	4102A	53100Z	Project Professional Services	17062	266,302.70		962.50	265,340.20

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BOARD OF COUNTY COMMISSIONERS

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BUDGET AMENDMENTS

REQUEST NUMBER 20-21-043

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	151		3999110Z	Project Encumb Forward	17063	5,371,484.34		585.00	5,370,899.34
E	151	4102A	53100Z	Project Professional Services	17063	256,542.30		585.00	255,957.30
R	151		3344950Z	Project DOT Grant	18007	989,877.00		18,910.47	970,966.53
E	151	4102A	56301Z	Project Capital Infrastructure	18007	989,677.00		18,910.47	970,766.53
R	151		3344950Z	Project DOT Grant	18008	1,921,818.00		46,811.43	1,875,006.57
E	151	4102A	56301Z	Project Capital Infrastructure	18008	1,921,618.00		46,811.43	1,874,806.57
R	151		3344950Z	Project DOT Grant	18009	1,257,831.00		2,069.21	1,255,761.79
E	151	4102A	56301Z	Project Capital Infrastructure	18009	1,266,581.00		2,069.21	1,264,511.79
R	151		3999100Z	Project Fd Bal Forward	18010	34,500.00		34,500.00	-
E	151	4102A	56301Z	Project Capital Infrastructure	18010	34,500.00		34,500.00	-
R	151		3999100Z	Project Fd Bal Forward	18023	22,068.00		22,068.00	-
E	151	2672A	56400Z	Project Equipment	18023	22,068.00		22,068.00	-
R	143		3999100Z	Project Fd Bal Forward	18026	26,678.00		1,963.16	24,714.84
E	143	6103	56300Z	Project Improvements	18026	26,678.00		1,963.16	24,714.84
R	155		3999100Z	Project Fd Bal Forward	18031	6,000.00		6,000.00	-
E	155	1155	51200Z	Project Regular Salaries	18031	6,000.00		6,000.00	-
R	005		3999100Z	Project Fd Bal Forward	18037	0.00	147.39		147.39
E	005	3995	54700Z	Project Printing & Binding	18037	0.00	147.39		147.39

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BUDGET AMENDMENTS

REQUEST NUMBER 20-21-043

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	151		3999100Z	Project Fd Bal Forward	18047	179,975.00		20,000.00	159,975.00
R	151		3999100	Fund Balance Brought Forward		332,743.88	20,000.00		352,743.88
R	355		3999100Z	Project Fd Bal Forward	18052	0.00	256,907.18		256,907.18
E	355	2685	56400Z	Project Equipment	18052	0.00	256,907.18		256,907.18
R	151		3999100Z	Project Fd Bal Forward	18059	94,706.00		94,706.00	-
E	151	6101A	56300Z	Project Improvements	18059	94,706.00		94,706.00	-
R	151		3999100Z	Project Fd Bal Forward	19007	397,115.00		8,209.89	388,905.11
E	151	4102A	56200Z	Project Buildings	19007	621,115.00		8,209.89	612,905.11
R	151		3344950Z	Project DOT Grant	19016	231,146.00		982.60	230,163.40
E	151	4102A	56301Z	Project Capital Infrastructure	19016	229,946.00		982.60	228,963.40
R	005		3999100Z	Project Fd Bal Forward	19020	0.00	8,951.00		8,951.00
E	005	5105	56400Z	Project Equipment	19020	9,547.20	8,951.00		18,498.20
R	005		3999100Z	Project Fd Bal Forward	19024	0.00	16.16		16.16
E	005	3995	55100Z	Project Office Supplies	19024	0.00	16.16		16.16
R	005		3999100Z	Project Fd Bal Forward	19025	0.00	1,950.95		1,950.95
E	005	5105	55200Z	Project Operating Supplies	19025	209.00	1,950.95		2,159.95
									-
									-

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BUDGET AMENDMENTS

REQUEST NUMBER 20-21-043

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
R	155		3999100Z	Project Fd Bal Forward	19028	45,000.00		22,834.38	22,165.62
E	155	1155	51300Z	Project Other Salaries	19028	15,000.00		10,000.00	5,000.00
E	155	1155	53400Z	Project Contractual Services	19028	30,666.89		13,655.85	17,011.04
E	155	1155	52300Z	Project Life & Health Insurance	19028	0.00	821.47		821.47
R	005		3316200Z	Public Assistance Grant	19051	0.00	6,274,552.39		6,274,552.39
R	005		3999100Z	Project Fd Bal Forward	19051	0.00	703,397.99		703,397.99
E	005	3996	51200Z	Project Regular Salaries	19051	0.00	1,987.32		1,987.32
E	005	3996	51300Z	Project Other Salaries	19051	0.00	10,699.17		10,699.17
E	005	3996	52100Z	Project FICA Taxes	19051	0.00	996.26		996.26
E	005	3996	52200Z	Project Retirement Contributions	19051	0.00	231.18		231.18
E	005	3996	52300Z	Project Life & Health Insurance	19051	0.00	812.96		812.96
E	005	3996	52400Z	Project Workers' Compensation	19051	0.00	22.14		22.14
E	005	3996	55200Z	Project Operating Supplies	19051	0.00	2,504.34		2,504.34
E	005	3996	58101Z	Govt Agency - Testing	19051	0.00	4,120.00		4,120.00
E	005	3996	58102Z	Govt Agency - Admin/Govt	19051	154,596.49	3,138,084.86		3,292,681.35
E	005	3996	58104Z	Govt Agency - PPE	19051	1,978.27	8,815.87		10,794.14
E	005	3996	58201Z	Priv Org - For Profit Business	19051	0.00	1,132,000.00		1,132,000.00
E	005	3996	58202Z	Priv Org - Non Profit Business	19051	0.00	10,000.00		10,000.00

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BUDGET AMENDMENTS

REQUEST NUMBER 20-21-043

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	005	3996	58203Z	Priv Org - Comm Proposal	19051	0.00	2,500.00		2,500.00
E	005	3996	58204Z	Priv Org - Pers Protect Equ	19051	0.00	7,479.30		7,479.30
E	005	3996	58301Z	Other - Individuals	19051	0.00	2,605,500.00		2,605,500.00
E	005	3996	59010Z	Proj Transfers Out	19051	0.00	52,196.98		52,196.98
R	005		3346900Z	Other Human Services Project	19054	0.00	27,607.26		27,607.26
E	005	3995	51200Z	Project Regular Salaries	19054	0.00	15,222.50		15,222.50
E	005	3995	53400Z	Project Contractual Services	19054	8,333.11	1,467.06		9,800.17
E	005	3995	54000Z	Project Travel & Per Diem	19054	0.00	3,202.97		3,202.97
E	005	3995	54700Z	Project Printing & Binding	19054	0.00	1,000.00		1,000.00
E	005	3995	55100Z	Project Office Supplies	19054	0.00	400.00		400.00
E	005	3995	55403Z	Project Education & Training	19054	0.00	3,997.97		3,997.97
E	005	3995	55404Z	Project Dues & Memberships	19054	0.00	2,316.76		2,316.76
R	162		3611000Z	Interest Earnings Project	19055	0.00	522.83		522.83
R	162		3999100Z	Project Fd Bal Forward	19055	204,601.35		53,181.43	151,419.92
E	162	5342	54909Z	Project Down Pmt Assistance	19055	25,500.00		25,500.00	
E	162	5342	54910Z	Project Rehabilitation	19055	40,000.00		27,158.60	12,841.40
E	151	9990B	59900	Reserve for Contingency		95,758.70		50,000.00	45,758.70
E	151	2672A	56200Z	Project Buildings	20012	0.00	50,000.00		50,000.00

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BUDGET AMENDMENTS

REQUEST NUMBER 20-21-043

FUND(S)	FUND TITLE(S)
005	General
129	Conservation Trust
143	FL Boating Improvement
151	Infrastructure Surtax
155	Hospital District
162	Affordable Housing Assistance
180	Building Department
355	HCFPIRN LTD Capital Fund
401	Solid Waste
420	Energy Recovery
COST CENTER(S)	COST CENTER TITLE(S)
6302	County Extension
6303	Natural Resources
6307	Conservation Trust
4102A	Transportation Projects
6209	Libraries - Avon Park

FND	CST CTR	PROJ #	PROJECT TITLE
005	6302	00059	4-H Horse Arena Facility
005	6303	02058	Lil Lk Jax Alum
129	6307	02084	Maintenance of the Preserve of Sun 'n Lakes
151	4102A	04074	Old SR 8 / Toni Dr Mining Permit
005	6209	07040	AP Library Donations
005	6210	08048	Sebring Public Library Donations
005	6211	08049	LP Mem Library Donations
420	4230	14014	Asphalt R&M Set Aside Fees
151	2111A	14033	Technology Infrastructure Improvements
180	3440A	15061	Development Svcs Dept Remodel
005	3995	15064	CAC Donations
401	4210	15072	County Camera System
151	4102A	16002	Arbuckle Creek Rd Turn Lanes
151	5106A	16044	Animal Control Building
151	2672A	16059	George Blvd Network Switch Upgrade
151	4102A	17002	ADA Transition Plan FY17-18 (Youth Care Ln)
151	2672A	17015	Remodeling for Probation & Parole Lease

COST CENTER(S)	COST CENTER TITLE(S)
6210	Libraries - Sebring
6211	Libraries - Lake Placid
4230	Asphalt Plant
2111A	Central Services 151
3440A	Building Department 180
3995	Children's Advocacy Center
4210	Refuse Disposal System 401
5106A	Animal Control 151
2672A	Facilities Management 151
9990B	Budget Expenditure AC/151
5105	Ambulance Service 005
6103	FL Boating Improvement
1155	Hospital District
2685	HCFPIRN LTD Capital EXPS
6101A	Recreation Department 151
3996	Emergency/Disaster Relief
5342	State Housing Initiatives

FND	CST CTR	PROJ #	PROJECT TITLE
005	5105	17017	EMS Trust Grant 2017-2018
005	3995	17019	SCALP
005	3995	17020	FNCAC - CAC23
151	4102A	17034	Memorial Dr - Pompano Dr to Sebring Parkway
151	4102A	17038	Pump Test Pit
151	4102A	17039	Unit I Barn Refurbish
151	2672A	17041	CAC Facility Improvements
151	4102A	17046	CR 721 Resurface
151	4102A	17062	Sebring Prkwy PH IIA
151	4102A	17063	Sebring Prkwy PH IIB
151	4102A	18007	Heron Street Roadway Improvements
151	4102A	18008	W. Stryker Rd Roadway Improvements
151	4102A	18009	CR 623 (Kenilworth) fm Haywood Taylor
151	4102A	18010	ADA Transition Plan FY 18-19 (exterior)
151	2672A	18023	Courthouse Chiller Replacement
143	6103	18026	FY18-19 Boat Dock Improvements
155	1155	18031	Hospital Dist Grant 18/19

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BUDGET AMENDMENTS

REQUEST NUMBER 20-21-043

FUND(S)	FUND TITLE(S)
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COST CENTER(S)	COST CENTER TITLE(S)
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COST CENTER(S)	COST CENTER TITLE(S)
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FND	CST CTR	PROJ #	PROJECT TITLE
005	3995	18037	SCALP
151	4102A	18047	Daffodil Extension
355	2685	18052	Sun 'N Lakes Pumper/Tanker
151	6101A	18059	SNL Racquet Club Expansion PH 1 (RPAC)
151	4102A	19007	New Traffic Ops Bldg
151	4102A	19016	Sun-N-Lakes Blvd Sidewalk
005	5105	19020	Lucas CPR Bldv

FND	CST CTR	PROJ#	PROJECT TITLE
005	3995	19024	SCALP
005	5105	19025	EMS Trust Grant 19-20
155	1155	19028	Hospital District Board 19/20
005	3996	19051	HC CARES Act Relief Funds
005	3995	19054	FNCAC 2021
162	5342	19055	COVID-19 Housing Assist Prog
151	1672A	20012	SAO Facility Improvements

RESOLUTION NO. 20-21-_____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HIGHLANDS COUNTY, FLORIDA, AUTHORIZING AMENDMENT TO THE GENERAL, CONSERVATION TRUST, FL BOATING IMPROVEMENT, INFRASTRUCTURE SURTAX, HOSPITAL DISTRICT, AFFORDABLE HOUSING ASSISTANCE, BUILDING DEPARTMENT, HCFPIRN LTD CAPITAL, SOLID WASTE, AND THE ENERGY RECOVERY FUNDS.

WHEREAS, Section 129.06, Florida Statutes (Execution and Amendment of Budget) provides that the Board of County Commissioners may by resolution or by motion in the minutes execute and amend the budget; and

WHEREAS, the following budget amendment is necessary and proper within the General, Conservation Trust, FL Boating Improvement, Infrastructure Surtax, Hospital District, Affordable Housing Assistance, Building Department, HCFPIRN LTD Capital, Solid Waste, and the Energy Recovery Funds; and

WHEREAS, it is necessary to make adjustments and corrections to the rollover project balances from FY 19/20 into the current FY 20/21 to properly budget the available funds in the projects in FY 20/21 to maintain the authorized balances; and

WHEREAS, it is necessary to close some rollover projects from FY 19/20 in FY 20/21, the total of all adjustments and closures being a net increase in the amount of \$6,893,336.46.

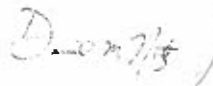
NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners in and for Highlands County, Florida this _____ day of _____, 2021 that budget amendment 20-21-043 is hereby approved and authorized.

**BOARD OF COUNTY COMMISSIONERS
OF HIGHLANDS COUNTY, FLORIDA**

Chairperson

ATTEST: _____
Clerk of Courts

Approved as to Budgetary Requirements


Digitally signed by David M. Nitz
Date: 2020.12.18 08:32:05 -05'00'

OMB Department

CONTINUED ON NEXT PAGE

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: December 5, 2021

PRESENTER: Richard Fleeger, Parks & Facilities Superintendent

SUBJECT/TITLE: Request approval for installation of a ten (10) Station Fit-Trail Equipment System around the Martin Luther King Baseball Field, estimated at \$6,214.00.

STATEMENT OF ISSUE

The Highway Park Neighborhood Council (HPNC) is a 501c3 community work group, that provides a program for the future growth and enhancement for the Highway Park community. They have received an AARP Community Challenge Grant of \$5,995.00 for the purchase of a 10 Station Fit-Trail Equipment for the Martin Luther King Park, and is donating \$600.00 for the shipping and handling fees. HPNC is requesting for the County to install the equipment at an estimated cost of \$6,214.00. This figure is based upon the labor of two (2) employee, a truck, trailer, loader and concrete and framing. Total cost of the project is estimated \$12,809.00.

RECOMMENDED ACTION

Request consideration of approval for installation of a ten (10) Station Fit-Trail Equipment System around the Martin Luther King Baseball Field, estimated at \$6,214.00.

FISCAL IMPACT

The Parks & Facilities Management staff estimates the cost for material, labor and equipment at \$6,214.00, and it has not yet been determined what funds will be used.

Attachments: [MLK Park Exercise Station.docx](#)
[HPNC.rev 1.5.pdf](#)



HIGHLANDS COUNTY BOARD OF COUNTY
COMMISSIONERS
PARKS & FACILITIES MANAGMENT
636 S. Fernleaf Ave., Sebring, Florida 33870
Office (863) 402-6758 Fax (863) 402-6782 www.highlandsfl.gov

Highway Park Neighborhood Council
Request Estimate

Martin Luther King Park
13639 Josephine Ave, Lake Placid FL

10 Station Fit-Trail	\$5,995.00 - AARP Community Challenge Grant
Shipping/Delivery	<u>\$ 600.00</u> – Highway Park Neighborhood Council
TOTAL	\$6,595.00

County Installation Estimate:

Materials (concrete)	\$1,104.00
Labor (Est. 100 hrs.)	\$1,943.00
<u>Equipment</u>	<u>\$3,167.00</u>
REQUEST TOTAL	\$6,214.00

Estimated Total Amount of Project	\$12,809.00
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Highway Park Neighborhood Council

Aka

KEEP HIGHWAY PARK BEAUTIFUL

**“Restoring the Highway Park
Community of Lake Placid, FL”**

WHO ARE WE?

H

P

N

C

- FOUNDED APRIL 2005 *as a community work group by the Highlands County Planning Department (Development Services)* in its effort to provide a **sustainable** program for the future growth and enhancement of the Highway Park community.
- Helped Highlands County develop the Highway Park Special Plan signed into county ordinance in 2008
- Transitioned to local group of VOLUNTEER advocates and became a 501c3 in 2012

National Award-Winning Agency !!



- Bill Nash Award – Keep America Beautiful (KAB) out of 600 affiliates
- 4-year winners of Presidents Circle Award KAB
- Highlands County NAACP AWARD
- Keep Florida Beautiful (KFB) – Law Enforcement Awards to Highlands County Sheriff's Department & Highlands County Code Enforcement
- KFB Youth Leadership Award winner Wele Youth Erin Rogers

Major Projects

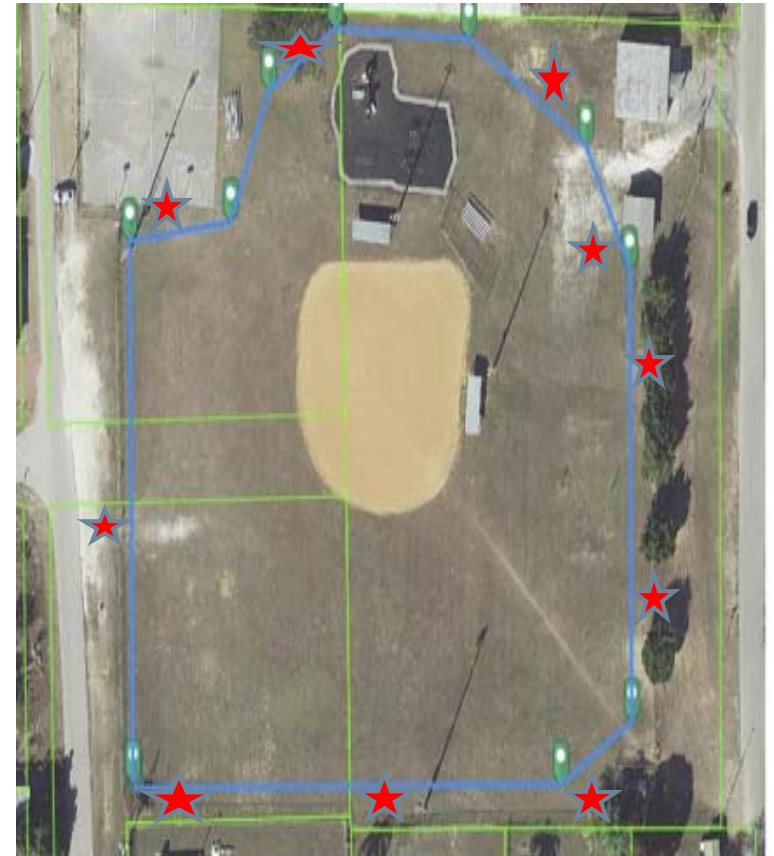


- U S HWY 27 S VETERANS MEMORIAL
- DEVELOPED VILLAGE GREEN RESOURCE CENTER - FREE EDUCATIONAL PROGRAMS, WORKSHOPS, COMPUTER ACCESS, & MORE
- RESTORING THE HIGHWAY PARK HISTORIC CEMETERY – NOW LISTED WITH THE NATIONAL PARK SERVICE ON THE NATIONAL REGISTRY OF HISTORIC PLACES & CURRENTLY FEATURED IN OUR GOVERNMENT CENTER LOBBY
- RENOVATED COMMERCIAL DISTRICT, STAR CENTER AND OTHER BUILDINGS
- PAINTED & REPAIRED HOMES OF ELDERLY & DISABLED
- WORKED WITH HIGHLANDS COUNTY FOR T-21 GRANT TO BEAUTIFY US HWY 27 S, FIRST SIDEWALKS & PAVED PARKING, FISHER PIER W/SAFETY RAILS, ETC.
- PLANTED TREES IN COMMERCIAL DISTRICT
- FREE ANNUAL HEALTH FAIRS & FESTIVALS
- ANNUAL GREAT AMERICAN CLEANUP OF COMMUNITY
- 502 DIRECT PACKAGER WITH US DEPARTMENT OF AGRICULTURE TO HELP LOW INCOME FAMILIES PRE-QUALIFY FOR HOME OWNERSHIP

WHY ARE WE HERE TODAY?

We are asking HCBCC to approve and fund the installation of a 10 stop Fit-Trail Exercise Stop Station system in the MLK JR. Sports Field.

This request supports recommendations outlined in the Highlands County Comprehensive Plan: Future Land Use Element: Objective 12 Specific Area Plans (SAP); FLU Policy 12.2: Highway Park Specific Area Policy Plan



TOTAL PROJECT COST - \$12,809



- The HPNC is paying \$5995 for the exercise stop stations plus \$600 shipping/delivery fee for a total of \$6595
- Cost to Highlands County \$6214
 - Materials (\$1104.00)
 - 100 hrs. of labor (\$1943.00)
 - Equipment (truck, trailer & loader) \$3167.00

“It takes a Village”

This is a public/private partnership. Both the community and county benefit from our efforts. We also contribute financially and through sweat equity when possible to back our requests. TOGETHER, we strive for a clean, safe, healthy community with great amenities to serve our residents & visitors.



QUESTIONS?



**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: January 5, 2021

PRESENTER: Sherry Sutphen, County Attorney

SUBJECT/TITLE: County Attorney Status Report

STATEMENT OF ISSUE

Attached is a copy of the pending items on the County Attorney File Log as of December 23, 2020

RECOMMENDED ACTION

None. This is being provided for informational purposes.

Attachments: [COUNTY ATTORNEY LOG.pdf](#)

County Attorney Log

	DATE	RECEIVED FROM	REQUEST	STATUS
1		Clinton Howerton	Solid Waste Contract - Review and Amend	Meeting Needed/ Additional Information Needed
2		Clinton Howerton	Review and amend Solid Waste Ordinance/research garbage as a utility	Meeting Needed/ Additional Information Needed
3	7/31/20	Clinton Howerton	Review Somervale Downs Right-of-way dedications	Assigned – SS/-waiting on title work
4	8/6/20	Dawn Ritter	Review IMWID Easements and Agreements	Assigned-title work ordered
5	8/7/20	Randy Vosburg	Review and revise Trespassing Policy	Assigned – MR-need further information
6	10/30/20	JD Langford	Review Driveway Joint Access Agreement – Hardee St.	Assigned-SS/Under review
7	11/17/20	Clinton Howerton	Review revised EMS Station layout	Assigned –SS/additional information needed
8	11/17/20	Board	M-CORES/Broadband Resolution	
9	12/4/20	Granicus	Review revisions to Purchasing Manual	Meeting set-1/7/21
10	12/8/20	Clinton Howerton	Prepare Dedication of Right of Way - Parkway	Additional information needed
11	12/9/20	Jo Anne Sawdy	Review Resolution P&Z 2066 and Ordinance CPA 21- 581SS	Assigned-SS/Under review
12	12/11/20	Melony Culpepper	Review LDS Amendment to Right of way dedication	
13	12/17/20	Randy Vosburg	Review Interlocal Agreement re Webster Turn	Assigned-SS/Under review

STATUS NOTES

Assigned – will be followed by initials of attorney

Under Review – being worked on by attorney

Additional Information Needed – information being sought

Meeting Scheduled or Needed – meeting scheduled or coordination underway

Pending – newly provided without sufficient time to assign or perform cursory review

Blank – lacking information and detail when added to log

**HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM**

DATE OF ACTION REQUEST: January 5, 2021

PRESENTER: Randy Vosburg, County Administrator

SUBJECT/TITLE: Commissioner's Priorities and the Project Status Report

STATEMENT OF ISSUE

Attached are the copies of the Commissioner's 2021 Priorities and Project Status Report as of December 30th, 2020.

RECOMMENDED ACTION

This information is being provided for informational purposes

FISCAL IMPACT

No Fiscal Impact.

Attachments: [Status - Project Updates \(FINAL\)1.5.2021.pdf](#)
[Status - Commissioner's 2021 Priorities \(FINAL\) 1.5.2021.pdf](#)

#	Departments	Project - Pending Items List	Status	Next Action	Date of Next Action
1	Engineering	Sebring Parkway Phase IIA	No Change	Construction Final Completion	09/01/22
2	Engineering	Sebring Parkway Phase IIB	No Change	Construction Final Completion	09/01/22
3	Engineering - Road & Bridge	Lacey Hills Improvement Projects	No change	Included in Carter Creek Watershed Study area. Awaiting results from study.	Pending funding
4	Engineering - Road & Bridge	Evaluation of Sebring Falls drainage issues	No change	Included in Sebring Watershed Study. Awaiting results from study.	Pending funding
5	Engineering - Road & Bridge	Memorial Drive Culvert Replacement and Extension	60% plans in progress	60% plan review	01/13/21
6	Solid Waste	Landfill Storm Closure / Transfer Station	No change	Ongoing discussions with Waste Connections and staff regarding options.	Ongoing
7	Economic Development	Econ. Dev. Strategic Plan Progress Update	Implementing Strategic Plan Initiatives	Still working on ESF 18 functions, aiding in implementation of CARES Act funds for County. Despite COVID-19, still doing a lot of day-to-day economic development office work. Have had numerous developers looking at multi-family housing projects that Highlands desperately needs. Working with numerous active prospects doing due diligence on property acquisition and project viability. Also continuing to work with marketing firm to create content and implement marketing/communications plan. Applied for several rural development grants through Enterprise Florida and DEO. We will seek to expand into the 3rd year of the Strategic Plan by finding ways to facilitate job growth through targeted investment programs. A business incubator/co-working space would best exemplify such an expansion to help entrepreneurs. This will require input and resources from various stakeholders in the county to accomplish.	Ongoing
8	Community Programs	Homeless Roundtable Update	Samaritan's Touch Care Center has identified a building for the resource center and overnight shelter. Funding will need to be raised to lease the building and preform the remodel.	Homeless taskforce meeting.	01-13-21
9	Engineering	MCORE	Task Force has sent their recommendations for considerations of routing criteria to the State for consideration. Invite DOT consultants to present information about project to the Board.	Awaiting potential corridor information from FDOT to determine potential project needs and possible improvements needed to minimize impacts and provide greatest benefit.	Ongoing
10	Legislative Affairs & Grants	Broadband/ Highspeed Internet	Board passed resolution in support of State broadband initiatives.	To monitor Office of Broadband and State initiatives	Ongoing

#	Assigned	Priority	Status	Next Action	Date of Next Action
Priority 1	Marc Bashoor	Reasonable, standard fire house design for the entire County	Board disapproved use of Architectural Services at 10/20/20 Board Meeting	Awaiting formal land purchase process to move forward with preliminary design with staff.	TBD
Priority 2	Marc Bashoor	Progress on development of Fire/EMS Department	Highlands County Fire Rescue continues to evolve with the hiring of Station officers and the additional fire/EMS staff at Sun n Lakes station 7. Two new fire engines are expected for delivery at the end of 2020, with two more due in mid 2022, and one new ambulance due in December, and two more scheduled to be ordered/received in 2021. Construction and planning continues on five station/HQ projects. Ribbon cutting for the station 18 Desoto City project was on Nov. 5 and HQ ribbon cuttine is scheduled December 17th.	Continuing project management and follow up.	TBD
Priority 3	Leah Sauls	Sell Highlands Regional & use funds for endowment for non-profits	Waiting on Highlands Regional/HCA Leadership to prepare written notification of their desire to buy the hospital facility and include their evaluation of what the facility is worth. Both parties, HCA and BOCC, have agreed to finding a single specialized appraiser for the facility, resultng in cost savings.	Receiving the letter from HCA leadership, finding a specialized appraiser that both parties agree to use.	TBD
Priority 4	Interim: Meghan DiGiacomo	Develop a plan of action for utility extensions	Opened a Task Order for the amount of \$25,000 out of the 19-20 economic development budget with Kimley-Horn for ongoing general engineering, environmental and planning services for utilities (water & sewer) county-wide with hopes to continue services into ongoing years. Have spent approximately \$13,000 so far. Have additional \$25,000 set aside in current fiscal year budget (20-21) to continue services. Utility line maps have been compiled by Kimley-Horn into GIS format which has been shared with County GIS Team.	Kimley-Horn provided suggested next steps/deliverables with pricing included for ongoing efforts and implementation. Working our way down the list; within the bounds of funding. Kimley-Horn is working with utility partners and local engineers to compile missing data and beginning testing of lift stations to determine capacity and flow rates. Applied for rural toolkit grant to possibly reimburse up to \$25,000.	Ongoing
Priority 5	Laurie Hurner	Build reserves to 3.5 Months and plan for a millage reduction	Continuing to monitor the current COVID-19 situation and the immediate and anticipated financial impacts. OMB engaged PFM to assist with future revenue estimations. A hiring and spending freeze has been implemented. Directors continue to be fiscally responsible during the budget process.	Continue to monitor the impacts of COVID and to be fiscally responsible with spending, while maintaining County services.	Ongoing
Priority 6	Sarah Albritton/ Ric Fleegeer	Hurricane shelter upgrades including a Pet-Friendly shelter	Cost to expand the current dog Kennel project at Animal Control is \$41,000.	Pending approval of Animal Control project.	TBD

#	Assigned	Priority	Status	Next Action	Date of Next Action
Priority 7	TBD	Planning for family-oriented tourism assets utilizing 3rd penny tourism tax	Review feedback from Tourist Development	Staff is looking to meet with leadership to establish goals and objectives in a post-Covid environment.	Ongoing
Priority 8	Randy Vosburg	Support Administration in designing & preparing a succession plan	Receiving succession plan suggestions from Directors.	Review suggestions & present information to the Board.	1/5/2020
Priority 9	Laurie Hurner	Work to streamline County bureaucracy to protect & grow economy; encourage economic development to focus on grants to retain & expand existing businesses, also keep an eye on new opportunities	1st draft submitted to County Administrator for review and comment.	Review with County Administrator.	TBD
Priority 10	Clinton Howerton	Recycling Program	Work to improve recycling efficiency from residents. Evaluating alternative options to meet State mandated goals.	Additional public education efforts have begun, including videos, mailouts, and meetings.	Ongoing